


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>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>05-016-0360-02</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Miller, Cooper &amp; Co., Ltd.</b>
County Name: <b>Cook</b>			Name of Audit Manager: <b>Betsy Allen</b>
Name of School District/Joint Agreement: <b>The Winnetka Public Schools District No. 36</b>			Address: <b>1751 Lake Cook Road</b>
Address: <b>1235 Oak Street</b>		<u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>	City: <b>Deerfield</b> State: <b>IL</b> Zip Code: <b>60015</b>
City: <b>Winnetka, Illinois</b>		Click on the Link to Submit: <a href="#">Send ISBE a File</a>	Phone Number: <b>847-205-5000</b> Fax Number: <b>847-205-1400</b>
Email Address: <a href="mailto:bradgoldstein@winnetka36.org">bradgoldstein@winnetka36.org</a>		0	IL License Number (9 digit): <b>065-046525</b> Expiration Date: <b>09/30/2021</b>
Zip Code: <b>60093</b>			Email Address: <a href="mailto:ballen@millercooper.com">ballen@millercooper.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<u>Single Audit Status:</u> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Trisha Kocanda</b>		Township Treasurer Name (type or print): _____	Regional Superintendent/Cook ISC Name (Type or Print): _____
Email Address: <a href="mailto:trishakocanda@winnetka36.org">trishakocanda@winnetka36.org</a>		Email Address: _____	Email Address: _____
Telephone: <b>847-446-9400</b> Fax Number: <b>847-446-9408</b>		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 1, Subchapter C (Part 100)

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 79)
  2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the Itemization page.
  3. Before submitting AFR - be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
  4. Submit AFR Electronically
    - The Annual financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.
- Attachment Manager Link
- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
- Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.
5. Submit Paper Copy of AFR with Signatures:
    - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
    - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendents' office no later than October 15, annually.
    - c) Upon receipt, the Regional Superintendents' 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.
  6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
  7. Qualifications of Auditing Firm
    - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
    - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

# AUDITOR'S QUESTIONNAIRE

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

## PART A - FINDINGS

- |                                     |  |
|-------------------------------------|--|
| <input type="checkbox"/>            | 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 <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101]   |
| <input type="checkbox"/>            | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2.10-20.19,19-6].  |
| <input type="checkbox"/>            | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].  |
| <input type="checkbox"/>            | 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.].   |
| <input type="checkbox"/>            | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.   |
| <input type="checkbox"/>            | 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.   |
| <input type="checkbox"/>            | 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.   |
| <input type="checkbox"/>            | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12].   |
| <input type="checkbox"/>            | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5].  |
| <input type="checkbox"/>            | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].  |
| <input type="checkbox"/>            | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A].   |
| <input type="checkbox"/>            | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  |
| <input type="checkbox"/>            | 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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27, 2-3.28].   |
| <input checked="" type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/3-15.1; 5/10-17; 5/17-4]. |

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

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27]. |
| <input type="checkbox"/> | 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.   |
| <input type="checkbox"/> | 17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].                           |
| <input type="checkbox"/> | 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

- |                                     |   |  |
|-------------------------------------|---|--|
| <input type="checkbox"/>            | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.  |  |
| <input checked="" type="checkbox"/> | 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.  |  |
| <input type="checkbox"/>            | 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.  |  |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law.   | Effective Date: <u>02/12/1995</u> (Ex: 00/00/0000) |
| <input type="checkbox"/>            | 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 12/30/2018

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					
Deferred Revenues (190)					
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	0	30,275	13,605	0
Total					43,880

- Revenue Code (3110-5p Ed Personnel, 3510-5p Ed Transportation, 3500-Regular/Vocational Transportation, 3105-5p Ed Funding for Children Requiring Services, 3100-5p Ed Private Facilities, 3120-5p 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:

Miller, Cooper & Co. Ltd.

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.

Miller, Cooper & Co. Ltd.

Signature

12/20/18

mm/dd/yyyy

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

## FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2017

Equalized Assessed Valuation (EAV):

1,439,727,920

9	Rate(s):	0.023946	+	0.001281	+	0.001430	=	0.026660	0.000408

## B. Results of Operations \*

15	Receipts/Revenues	40,880,313	Disbursements/ Expenditures	39,209,269	Excess/ (Deficiency)	1,671,044	Fund Balance	25,786,266
16								
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								

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

21	CPPRT Notes	0	+	TAWs	0	+	TANs	0	+	TO/EMP. Orders	0	+	GSA Certificates	0	+
22															
23	Other	0	=	Total	0										
24															
25	** The numbers shown are the sum of entries on page 25.														
26															

## D. Long-Term Debt

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

31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,	99,341,226
32	<input type="checkbox"/> b. 13.8% for unit districts,	
33		
34		
35		

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	14,538,615
Outstanding:	511	

## E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

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)

Comments:

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

<b>District Name:</b>	The Winnetka Public Schools District No. 36
<b>District Code:</b>	05-016-0360-02
<b>County Name:</b>	Cook

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	25,786,266.00	0.631	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	40,880,313.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	39,209,269.00	0.959	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	40,880,313.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20, 40 & 70	26,428,592.00	242.65	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	108,914.64		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	32,625,674.40		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		14,538,615.00	85.36	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		99,341,226.48		<b>Value</b>	0.40
<b>Total Profile Score:</b>					<b>4.00 *</b>
<b>Estimated 2019 Financial Profile Designation:</b>					<b>RECOGNITION</b>

\* 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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		16,251,988	4,477,448	3,757,835	706,055	1,618,133	3,479,640	4,993,101	255,806	1,101
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	16,281,329	868,570	2,259,443	97,458	602,343	0	276,519	97,458	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	112,293	0	0	30,275	0	0	0	0	0
9	Other Receivables	160	89,824	5,907	6,225	16,842	2,864	5,671	8,167	442	1
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	94	0	0	0	0
13	<b>Total Current Assets</b>		<b>32,735,434</b>	<b>5,351,925</b>	<b>6,023,503</b>	<b>850,630</b>	<b>2,223,434</b>	<b>3,485,311</b>	<b>5,277,787</b>	<b>353,706</b>	<b>1,102</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	160,338	185,917	0	25,462	0	73,011	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	217,280	1,321	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	16,507,797	872,483	2,260,675	174,861	603,821	5,671	284,051	97,677	1
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>16,885,415</b>	<b>1,059,721</b>	<b>2,260,675</b>	<b>200,323</b>	<b>603,821</b>	<b>78,682</b>	<b>284,051</b>	<b>97,677</b>	<b>1</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	15,850,019	4,292,204	3,762,828	650,307	1,619,613	3,406,629	4,993,736	256,029	1,101
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>32,735,434</b>	<b>5,351,925</b>	<b>6,023,503</b>	<b>850,630</b>	<b>2,223,434</b>	<b>3,485,311</b>	<b>5,277,787</b>	<b>353,706</b>	<b>1,102</b>

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

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		667,508		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		667,508		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		110,383	
17	Building & Building Improvements	230		75,593,903	
18	Site Improvements & Infrastructure	240		3,378,425	
19	Capitalized Equipment	250		11,136,966	
20	Construction in Progress	260		145,165	
21	Amount Available in Debt Service Funds	340			3,762,828
22	Amount to be Provided for Payment on Long-Term Debt	350			10,775,787
23	<b>Total Capital Assets</b>			90,364,842	14,538,615
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	667,508		
34	<b>Total Current Liabilities</b>		667,508		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			14,538,615
37	<b>Total Long-Term Liabilities</b>				14,538,615
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			90,364,842	
41	<b>Total Liabilities and Fund Balance</b>		667,508	90,364,842	14,538,615



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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	36,175,827	1,941,139	4,962,417	322,835	1,270,839	35,211	599,983	206,389	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,140,488	0	0	120,978	0	0	0	0	0
7	FEDERAL SOURCES	4000	579,063	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		37,895,378	1,941,139	4,962,417	443,813	1,270,839	35,211	599,983	206,389	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		16,554,564								
10	Total Receipts/Revenues	3998	54,449,942	1,941,139	4,962,417	443,813	1,270,839	35,211	599,983	206,389	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	23,168,099				469,705				
13	Support Services	2000	10,524,353	3,346,274		547,117	630,773	1,477,040		111,645	0
14	Community Services	3000	39,690	0		0	5,474				
15	Payments to Other Districts & Governmental Units	4000	1,583,736	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	4,729,977	0	0			0	0
17	Total Direct Disbursements/Expenditures		35,315,878	3,346,274	4,729,977	547,117	1,105,952	1,477,040		111,645	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	16,554,564	0	0	0	0			0	0
19	Total Disbursements/Expenditures		51,870,442	3,346,274	4,729,977	547,117	1,105,952	1,477,040		111,645	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,579,500	(1,405,135)	232,440	(103,304)	164,887	(1,441,829)	599,983	94,744	0
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 <sup>12</sup>	7110	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170									
31	Fund <sup>5</sup>				0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	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 <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			330,026						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			6,280						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	743,621	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		743,621	0	336,306	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	(Enter	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0							
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	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	330,026	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	6,280	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							
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	0							
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		336,306	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		407,315	0	336,306	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
78	Expenditures/Disbursements and Other Uses of Funds		2,986,815	(1,405,135)	568,746	(103,304)	164,887	(1,441,829)	599,983	94,744	0
79	Fund Balances - July 1, 2017		12,863,204	5,697,339	3,194,082	753,611	1,454,726	4,848,458	4,393,753	161,285	1,101
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances - June 30, 2018		15,850,019	4,292,204	3,762,828	650,307	1,619,613	3,406,629	4,993,736	256,029	1,101

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

	A	B	C	D	E	F	G	H	I	J	K
1			(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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		33,633,909	1,802,340	4,898,813	200,885	349,373	0	572,252	200,563	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					899,464				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		33,633,909	1,802,340	4,898,813	200,885	1,248,837	0	572,252	200,563	0
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	251,994	0	0	0	12,240	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		251,994	0	0	0	12,240	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	147,189								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	128,339								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	278,806								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		554,334								
41	TRANSPORTATION FEES										
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				118,679					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					118,679					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	94,924	18,443	63,604	3,271	9,762	35,211	27,731	1,534	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		94,924	18,443	63,604	3,271	9,762	35,211	27,731	1,534	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	160,876								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	44,607								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		205,483								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	30,849	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	30,136	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		60,985	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	0								
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		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	59,111							
96	Contributions and Donations from Private Sources	1920	1,192,740	44,839	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	0	0	0	0	0	0
99	Refund of Prior Years' Expenditures	1950	0	0	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								
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	181,458	16,406	0	0	0	0	0	4,292	0



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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
108	Total Other Revenue from Local Sources		1,374,198	120,356	0	0	0	0	0	4,292	0
109	Total Receipts/Revenues from Local Sources	1000	36,175,827	1,941,139	4,962,417	322,835	1,270,839	35,211	599,983	206,389	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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	1,082,637	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		1,082,637	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100-3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	55,464			0					
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
126	Special Education - Personnel	3110	0	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	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		55,464	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	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		0				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	0								
146	School Breakfast Initiative	3365	0	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		0	0				
152	Transportation - Special Education	3510	0	0		120,978	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		120,978	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	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	0			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	2,387	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		57,851	0	0	120,978	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,140,488	0	0	120,978	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				

**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)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	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	0				0				
195	Special Milk Program	4215	7,090				0				
196	School Breakfast Program	4220	0				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		7,090				0				
202	TITLE I										
203	Title I - Low Income	4300	0	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		0	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	8,803	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	422,773	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	100,672	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		532,248	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							
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
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			0	0
241	ARRA - Child Nutrition Equipment Assistance	4863	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
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			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	39,725	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		579,063	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	579,063	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		37,895,378	1,941,139	4,962,417	443,813	1,270,839	35,211	599,983	206,389	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
1												
2												
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	13,278,047	1,939,597	216	186,121	1,936,361	0	9,572	0	17,349,914	15,672,316
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	3,158,420	679,860	117,559	50,963	0	0	1	0	4,006,803	4,073,016
9	Special Education Programs Pre-K	1225	0	0	3,320	0	0	5,483	0	0	8,803	8,667
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
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	511,983	71,345	3,935	2,876	0	0	0	0	590,139	619,939
15	Summer School Programs	1600	226,128	1,738	0	18,845	0	0	0	0	246,711	347,900
16	Gifted Programs	1650	0	0	0	0	0	22,876	0	0	22,876	35,000
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	95,556	10,709	0	0	0	0	0	0	106,265	109,402
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						836,588			836,588	802,200
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	<b>Total Instruction</b>	<b>1000</b>	<b>17,270,134</b>	<b>2,703,249</b>	<b>125,030</b>	<b>258,805</b>	<b>1,936,361</b>	<b>864,947</b>	<b>9,573</b>	<b>0</b>	<b>23,168,099</b>	<b>21,668,440</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	571,030	91,206	0	504	0	0	0	0	662,740	671,727
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
38	Health Services	2130	232,902	65,453	406	17,132	0	559	0	0	316,452	321,672
39	Psychological Services	2140	523,384	53,518	129,388	39,583	0	1,820	0	0	747,693	766,053
40	Speech Pathology & Audiology Services	2150	471,771	52,534	0	4,716	0	0	0	0	529,021	539,186
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,799,087</b>	<b>262,711</b>	<b>129,794</b>	<b>61,935</b>	<b>0</b>	<b>2,379</b>	<b>0</b>	<b>0</b>	<b>2,255,906</b>	<b>2,298,638</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	614,309	70,906	163,994	144,181	19,072	193,479	20,910	0	1,226,851	1,525,600
45	Educational Media Services	2220	733,363	87,341	0	61,544	2,541	0	6,226	0	891,015	895,742
46	Assessment & Testing	2230	0	0	0	0	0	19,915	0	0	19,915	34,158
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,347,672</b>	<b>158,247</b>	<b>163,994</b>	<b>205,725</b>	<b>21,613</b>	<b>213,394</b>	<b>27,136</b>	<b>0</b>	<b>2,137,781</b>	<b>2,455,500</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	0	19,191	461,679	9,733	0	30,156	0	0	520,759	591,216
50	Executive Administration Services	2320	366,424	46,734	17,000	7,300	0	29,616	0	0	467,074	466,746
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	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>366,424</b>	<b>65,925</b>	<b>478,679</b>	<b>17,033</b>	<b>0</b>	<b>59,772</b>	<b>0</b>	<b>0</b>	<b>987,833</b>	<b>1,057,962</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION:											
55	Office of the Principal Services	2410	1,779,901	129,374	49,295	8,670	44,724	15,569	5,153	0	2,032,686	2,042,571
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	1,779,901	129,374	49,295	8,670	44,724	15,569	5,153	0	2,032,686	2,042,571
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	582,630	75,257	34,780	33,549	0	5,177	0	0	711,393	738,023
60	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	20,125	2,647	165,465	0	12,538	0	45	0	200,820	244,096
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	582,755	77,904	200,245	33,549	12,538	5,177	45	0	912,213	982,119
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	96,841	15,931	17,620	10	0	322	0	0	130,724	149,231
70	Staff Services	2640	0	16,106	15,932	0	0	0	0	0	32,038	28,700
71	Data Processing Services	2660	626,148	65,231	169,259	154,822	418,862	3,561	90,347	0	1,528,230	2,168,870
72	Total Support Services - Central	2600	722,989	97,268	202,811	154,832	418,862	3,883	90,347	0	1,690,992	2,346,801
73	Other Support Services (Describe & Itemize)	2900	394,841	46,012	22,458	26,385	643	16,603	0	0	506,942	475,669
74	Total Support Services	2000	6,993,669	837,441	1,247,276	508,129	498,380	316,777	122,681	0	10,524,353	11,659,260
75	COMMUNITY SERVICES (ED)	3000	35,387	2,553	0	22	0	1,728	0	0	39,690	30,797
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			0			0	0
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			0			0	0
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						1,583,736			1,583,736	1,666,000
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						1,583,736			1,583,736	1,666,000
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	0
102	Total Payments to Other Govt Units	4000			0			1,583,736			1,583,736	1,666,000
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

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	
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										0
114	Total Direct Disbursements/Expenditures		24,299,190	3,543,243	1,372,306	766,956	2,434,741	2,767,188	132,254	0	35,315,878	35,024,497
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,579,500	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	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	1,437,691	272,290	610,343	709,661	304,436	6	11,847	0	3,346,274	3,637,739
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	1,437,691	272,290	610,343	709,661	304,436	6	11,847	0	3,346,274	3,637,739
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	1,437,691	272,290	610,343	709,661	304,436	6	11,847	0	3,346,274	3,637,739
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	3000	0	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	4000										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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
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
140	<b>DEBT SERVICES (O&amp;M)</b>	5000										
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
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	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	6000										0
151	Total Direct Disbursements/Expenditures		1,437,691	272,290	610,343	709,661	304,436	6	11,847	0	3,346,274	3,637,739
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(1,405,135)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			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	1,402,078
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	1,402,078
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						261,317			261,317	2,989,660
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
170	(Lease/Purchase Principal Retired) <sup>11</sup>							4,465,026			4,465,026	0
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			3,634			0			3,634	8,900
172	Total Debt Services	5000			3,634			4,726,343			4,729,977	4,400,638
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				3,634			4,726,343			4,729,977	4,400,638
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										232,440	
176												
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	17,233	2,140	526,758	0	0	986	0	0	547,117	534,905
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	17,233	2,140	526,758	0	0	986	0	0	547,117	534,905
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



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	
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) <sup>13</sup>							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										0
210	Total Disbursements/ Expenditures		17,233	2,140	526,758	0	0	986	0	0	547,117	534,905
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(103,304)	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		251,230							251,230	271,303
216	Pre-K Programs	1125		0							0	10,367
217	Special Education Programs (Functions 1200-1220)	1200		192,210							192,210	204,219
218	Special Education Programs - Pre-K	1225		0							0	0
219	Remedial and Supplemental Programs - K-12	1250		0							0	0
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		8,642							8,642	8,247
224	Summer School Programs	1600		16,344							16,344	18,954
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		1,279							1,279	1,430
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		469,705							469,705	514,520
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		9,455							9,455	8,246
233	Guidance Services	2120		0							0	0
234	Health Services	2130		26,646							26,646	32,513
235	Psychological Services	2140		15,085							15,085	14,013
236	Speech Pathology & Audiology Services	2150		6,337							6,337	6,887
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
238	Total Support Services - Pupils	2100		57,503							57,503	61,659
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		25,431							25,431	27,416
241	Educational Media Services	2220		30,988							30,988	32,106
242	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		56,419							56,419	59,522
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		490							490	0
246	Executive Administration Services	2320		21,519							21,519	21,939
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

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	
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		22,009							22,009	21,939
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		69,983							69,983	74,454
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	2400		69,983							69,983	74,454
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		64,249							64,249	66,148
264	Fiscal Services	2520		0							0	0
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		249,791							249,791	251,273
267	Pupil Transportation Services	2550		2,142							2,142	3,024
268	Food Services	2560		2,304							2,304	2,294
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		318,486							318,486	322,739
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		16,536							16,536	17,073
275	Staff Services	2640		0							0	0
276	Data Processing Services	2660		68,196							68,196	72,375
277	Total Support Services - Central	2600		84,732							84,732	89,448
278	Other Support Services (Describe & Itemize)	2900		21,641							21,641	21,666
279	Total Support Services	2000		630,773							630,773	651,427
280	COMMUNITY SERVICES (MR/\$\$)	3000		5,474							5,474	4,685
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/\$\$)	4000										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/\$\$)	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/\$\$)	6000										0
295	Total Disbursements/Expenditures			1,105,952				0			1,105,952	1,170,632
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										164,887	
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(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	
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	(1,313)	0	1,478,353	0	0	0	1,477,040	2,226,938
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	(1,313)	0	1,478,353	0	0	0	1,477,040	2,226,938
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	(1,313)	0	1,478,353	0	0	0	1,477,040	2,226,938
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,441,829)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - DEBT 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	111,645	0	0	0	0	0	111,645	105,000
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
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	0	0	111,645	0	0	0	0	0	111,645	105,000
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 on 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		0	0	111,645	0	0	0	0	0	111,645	105,000
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										94,744	

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
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	2000										
347	<b>SUPPORT SERVICES - BUSINESS</b>											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
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	0
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	0
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	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
357	Total Payments to Other Govt Units	4000						0			0	0
358	<b>DEBT SERVICES (FP&amp;S)</b>	5000										
359	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0
364	Debt Service - Payments of Principal on Long-Term Debt - <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
365	Total Debt Service	5000						0			0	0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	6000										
367	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B + C)</b>		<b>(Column E - C)</b>
4						
5	Educational	33,633,909	17,894,660	15,739,249	34,475,724	16,581,064
6	Operations & Maintenance	1,802,340	957,278	845,062	1,844,291	887,013
7	Debt Services **	4,898,813	2,310,963	2,587,850	4,616,572	2,305,609
8	Transportation	200,885	106,364	94,521	205,881	99,517
9	Municipal Retirement	349,373	186,137	163,236	358,492	172,355
10	Capital Improvements	0	0	0	0	0
11	Working Cash	572,252	305,015	267,237	587,408	282,393
12	Tort Immunity	200,563	106,364	94,199	205,881	99,517
13	Fire Prevention & Safety	0	0	0	0	0
14	Leasing Levy	0	0	0	0	0
15	Special Education	0	0	0	0	0
16	Area Vocational Construction	0	0	0	0	0
17	Social Security/Medicare Only	899,464	478,639	420,825	921,425	442,786
18	Summer School	0	0	0	0	0
19	Other (Describe & Itemize)	0	0	0	0	0
20	<b>Totals</b>	<b>42,557,599</b>	<b>22,345,420</b>	<b>20,212,179</b>	<b>43,215,674</b>	<b>20,870,254</b>
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	Description (Enter Whole Dollars)	Outstanding 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					
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					
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					
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	Capital Appreciation Bonds, Series 2000	05/17/00	5,397,565	1	4,934,258	0	246,041	1,795,000	3,385,299	2,509,129
32	Building Bonds, Series 2008	01/01/08	8,200,000	6	2,035,000	0	0	1,180,000	855,000	633,712
33	General Obligation Refunding Bonds, Series 2016A	12/28/16	10,000,000	3	10,000,000	0	0	415,000	9,585,000	7,104,247
34	General Obligation Refunding Bonds, Series 2016B	12/28/16	745,000	3	745,000	0	0	745,000	0	0
35	Capital Leases	Various	1,089,991	7	299,721	0	743,621	330,026	713,316	528,698
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			25,432,556		18,013,979	0	989,662	4,465,026	14,538,615	10,775,787
50										
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 Capital Leases					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other					
54	3. Refunding Bonds	6. Building Bonds			9. Other					
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>				<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>	
3	Cash Basis Fund Balance as of July 1, 2017										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100						
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						
10	Other Receipts (Describe & Itemize)				-						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>					0	0	0	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction				10 or 50-1000						
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize)				30-5400						
21	<b>Total Debt Services</b>								0		
22	Other Disbursements (Describe & Itemize)				--						
23	<b>Total Disbursements</b>					0	0	0	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>					0	0	0	0	0	0
25	<b>Reserved Fund Balance</b>				714						
26	<b>Unreserved Fund Balance</b>				730	0	0	0	0	0	0
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
29											
30	Yes	<input type="checkbox"/>	No	<input checked="" 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:						
33					Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30, 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
4	Land	220										
5	Non-Depreciable Land	221	110,383			110,383						110,383
6	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
7	Buildings	230										
8	Permanent Buildings	231	75,593,903	0	0	75,593,903	50	25,952,333	1,963,963	0	27,916,296	47,677,607
9	Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,303,716	2,074,709	0	3,378,425	20	467,284	115,801	0	583,085	2,795,340
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,693,535	2,387,629	944,198	11,136,966	10	6,905,084	807,368	873,229	6,839,223	4,297,743
13	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
14	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
15	Construction in Progress	260	736,948	1,390,129	1,981,912	145,165						145,165
16	Total Capital Assets	200	87,438,485	5,852,467	2,926,110	90,364,842		33,324,701	2,887,132	873,229	35,338,604	55,026,238
17	Non-Capitalized Equipment	200				144,101	10		14,410			
18	Allowable Depreciation								2,901,542			

A		B	C	D	E	F
1		ESTIMATED OPERATING EXPENSE PER PUPIL (OPPE)/PER CAPITA TUITION CHARGE (PTC)/COMPUTATIONS (2017-2018)				
2		This schedule is submitted for school districts only.				
3	Fund	Sheet, Row	ACCOUNT NO. - TITLE			Amount
4						
5			OPERATING EXPENSE PER PUPIL			
6						
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures			\$ 35,315,878
9	O&M	Expenditures 15-22, L151	Total Expenditures			\$ 3,346,274
10	DS	Expenditures 15-22, L174	Total Expenditures			4,729,977
11	TR	Expenditures 15-22, L210	Total Expenditures			547,117
12	M/N/SS	Expenditures 15-22, L295	Total Expenditures			1,105,952
13	TOT	Expenditures 15-22, L342	Total Expenditures			111,645
14			Total Expenditures			\$ 45,156,843
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)		\$ 0
18	TR	Revenues 9-14, L47, Col F	1421	Summer Sch. - Transp. Fees from Pupils or Parents (In State)		0
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, L50 Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
23	TR	Revenues 9-14, L50 Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
25	TR	Revenues 9-14, L56 Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
26	TR	Revenues 9-14, L60 Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
27	TR	Revenues 9-14, L60 Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
28	TR	Revenues 9-14, L60 Col F	1454	Adult Ed (from ICC)		0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410	Adult Ed (from ICC)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3459	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D, F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D, F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L13, Col K - (G+)	1600	Summer School Programs		246,711
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		836,588
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Trans Alternative/Optional Ed Programs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		39,690
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		1,583,786
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		2,434,741
55	ED	Expenditures 15-22, L114, Col G	-	Non-Capitalized Equipment		132,754
56	O&M	Expenditures 15-22, L139, Col K	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		30,146
59	O&M	Expenditures 15-22, L151, Col G	-	Non-Capitalized Equipment		11,847
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,465,026
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col G	-	Non-Capitalized Equipment		0
67	M/N/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
68	M/N/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0
69	M/N/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	M/N/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	M/N/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		16,344
72	M/N/SS	Expenditures 15-22, L280, Col K	3000	Community Services		5,172
73	M/N/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	TOT	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
75				Total Deductions for OEP Computation (Sum of Lines 18 - 74)		\$ 10,085,650
76				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		\$ 35,071,193
77				9 Month ADA from District Average Daily Attendance/Prior Average State Aid Inquiry 2017-2018		\$ 1,399,187
78				Estimated OEP (Line 77 divided by Line 78)		\$ 22,483,41
79						
80						

A		B	C	D	E	F
		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)				
		<i>This schedule is completed for school districts only.</i>				
1	2					
3	4	Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount	
83		LESS OFFSETTING RECEIPTS/REVENUES:		PER CAPITA TUITION CHARGE		
84	TR	Revenues 9-14, 142, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	118,679
85	TR	Revenues 9-14, 144, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, 145, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, 146, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, 151, Col F	1431	CTE - Transp Fee from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, 153, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, 154, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, 155, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, 157, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, 158, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, 173, Col C	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
95	ED-O&M	Revenues 9-14, 182, Col C/D	1600	Total Food Service		105,483
96	ED	Revenues 9-14, 184, Col C	1700	Total District/School Activity Income		60,985
97	ED	Revenues 9-14, 187, Col C	1811	Rentals - Regular Textbooks		0
98	ED	Revenues 9-14, 188, Col C	1819	Rentals - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, 191, Col C	1821	Sales - Regular Textbooks		0
100	ED	Revenues 9-14, 193, Col C	1829	Sales - Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, 197, Col C/D	1890	Other (Describe & Itemize)		0
102	ED-O&M-TR	Revenues 9-14, 198, Col C/D	1910	Rentals		59,111
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, 1104, Col C,D,E,F,G	1940	Services Provided Other Districts		0
104	ED	Revenues 9-14, 1106, Col C	1991	Payment from Other Districts		0
105	ED-O&M-TR	Revenues 9-14, 1131, Col C,D,F	1993	Other Local Fees (Describe & Itemize)		0
106	ED-O&M-MR/SS	Revenues 9-14, 1140, Col C,D,G	3100	Total Special Education		53,665
107	ED-MR/SS	Revenues 9-14, 1144, Col C/G	3200	Total Career and Technical Education		0
108	ED	Revenues 9-14, 1145, Col C	3300	Total Bilingual Ed		0
109	ED-O&M-MR/SS	Revenues 9-14, 1146, Col C,D,G	3360	State Free Lunch & Breakfast		0
110	ED-O&M	Revenues 9-14, 1147, Col C/D	3365	School Breakfast Initiative		0
111	ED-O&M-TR-MR/SS	Revenues 9-14, 1154, Col C,D,F,G	3370	Driver Education		0
112	ED	Revenues 9-14, 1155, Col C	3510	Learning Improvement - Change Grants		120,978
113	ED-O&M-TR-MR/SS	Revenues 9-14, 1156, Col C,D,F,G	3610	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, 1157, Col C,F,G	3650	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, 1159, Col C,F,G	3695	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, 1160, Col C,F,G	3715	Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, 1161, Col C,F,G	3720	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, 1162, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, 1163, Col C,D,F,G	3726	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, 1164, Col C,D,F,G	3766	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, 1165, Col C,D,E,F,G	3767	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, 1166, Col C,D,E,F,G	3775	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, 1167, Col C,F	3780	State Charter Schools		0
124	O&M	Revenues 9-14, 1171, Col C-D	3815	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Totl	Revenues 9-14, 1171, Col C-G,J	3925	Other Restricted Revenue from State Sources		2,887
126	ED	Revenues 9-14, 1180, Col C	4004	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, 1184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, 1191, Col C,D,F,G	4100	Total Title V		0
129	ED-MR/SS	Revenues 9-14, 1201, Col C/G	4200	Total Food Service		7,090
130	ED-O&M-TR-MR/SS	Revenues 9-14, 1211, Col C,D,F,G	4300	Total Title I		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, 1216, Col C,D,F,G	4400	Total Title IV		0
132	ED-O&M-TR-MR/SS	Revenues 9-14, 1220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		422,773
133	ED-O&M-TR-MR/SS	Revenues 9-14, 1221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		100,672
134	ED-O&M-TR-MR/SS	Revenues 9-14, 1223, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, 1228, Col C,D,G	4699	Total CTE - Perkins		0
136	ED-O&M-MR/SS	Revenue Adjustments (C231 thru J258)	4700	Total ARRA Program Adjustments		0
137	ED	Revenues 9-14, 1260, Col C	4800	Race to the Top		0
138	ED-O&M-DS-TR-MR/SS-Totl	Revenues 9-14, 1261, Col C-G,J	4901	Advanced Placement Fee/International Baccalaureate		0
139	ED-TR-MR/SS	Revenues 9-14, 1263, Col C,D,G	4904	Title II - Immigrant Education Program (IEP)		0
140	ED-TR-MR/SS	Revenues 9-14, 1264, Col C,F,G	4909	Title II - Language Inst Program - Limited Eng (LUP/EP)		0
141	ED-TR-MR/SS	Revenues 9-14, 1265, Col C,F,G	4910	Learn & Serve America		0
142	ED-O&M-TR-MR/SS	Revenues 9-14, 1266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
143	ED-O&M-TR-MR/SS	Revenues 9-14, 1267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
144	ED-O&M-TR-MR/SS	Revenues 9-14, 1268, Col C,D,F,G	4932	Title II - Teacher Quality		39,725
145	ED-O&M-TR-MR/SS	Revenues 9-14, 1269, Col C,D,F,G	4960	Federal Charter Schools		0
146	ED-O&M-TR-MR/SS	Revenues 9-14, 1270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0
147	ED-O&M-TR-MR/SS	Revenues 9-14, 1271, Col C,D,F,G	4992	Medicaid Matching Funds - Free-for-Service Program		0
148	ED-O&M-TR-MR/SS	Revenues 9-14, 1272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
149	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		707,570
150	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		6
178				Total Deductions for PCTC Computation, Line 84 through Line 174	\$	1,900,924
179				Net Operating Expense for Tuition Computation (Line 77 minus Line 176)		35,170,269
180				Total Depreciation Allowance (from page 26, Line 18, Col I)		2,901,542
181				Total Allowance for PCTC Computation (Line 177 plus Line 178)		36,071,812
182				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018		1,559,871
183				Total Estimated PCTC (Line 179 divided by Line 180) * \$		23,124,886
184						
185						
186						
187						
188						
189						

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

186\*\* Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.

187\*\*\* Follow the same instructions as above except under "What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.

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

Illinois State Board of Education  
School Business Services Division

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

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6	<b>Instructions:</b>						
7	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 contract should be only for purchase services and not for salary contracts.						
8	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.						
9	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.						
10	3. In column (C) enter the name of the Company that is listed on the contract.						
11	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.						
12	5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A) through (D).						
13	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.						
14	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.						
15	Fund-Function-Object Name Where the Expenditure was Incurred (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)	
16	Enter as shown here: ED-Instruction-Other	10-0000-800	Company Name	500,000	25,000	\$25,000	
17	ED - Board of Ed	10-3000-200	22nd Century Media	390	390	0	
18	Transportation - Pupil	40-2550-200	303 Transportation	1,032	1,032	0	
19	Transportation - Pupil	40-2550-200	303 Transportation	77,944	25,000	52,944	
20	O&M - Bldg	20-2540-200	AA& Sewer & Septic Service	2,544	2,544	0	
21	O&M - Bldg	20-2540-200	AAA Lock & Key	983	983	0	
22	Tort - Workers	80-2300-200	Accident Fund	7,573	7,573	0	
23	ED - Curriculum	10-2200-200	ACTFL	490	490	0	
24	O&M - Bldg	20-2540-200	Action Fence Contractors	3,455	3,455	0	
25	O&M - Bldg	20-2540-200	Affiliated Service	768	768	0	
26	O&M - Bldg	20-2540-200	Air Con Refrig & Heating	43,720	25,000	18,720	
27	ED - Curriculum	10-2200-200	Alexander Roy	602	602	0	
28	ED - Technology	10-2660-200	All Covered	1,470	1,470	0	
29	ED - Board of Ed	10-2300-200	All Print	205	205	0	
30	ED - Staff	10-2640-200	Allied Benefit Systems	15,349	15,349	0	
31	O&M - Bldg	20-2540-200	Altech HVAC	26,999	25,000	1,999	
32	ED - Principals	10-2400-200	Alpha Prime Communications	546	546	0	
33	O&M - Bldg	20-2540-200	Alpha Prime Communications	1,850	1,850	0	
34	O&M - Bldg Services	20-2540-200	American Bankers Insurance Co. of FL	19,150	19,150	0	
35	Transportation - Pupil	40-2550-200	American Tax Dispatch	24,174	24,174	0	
36	ED - Student	10-2100-200	ANCA HRISCA	92,900	25,000	67,900	
37	O&M - Bldg	20-2540-200	Anderson Pest Solutions	3,148	3,148	0	
38	ED - Curriculum	10-2200-200	Andrea Streling	233	233	0	
39	ED - Professional	10-2200-200	Andrea Streling	281	281	0	
40	ED - Technology	10-2660-200	Apple Computer	2,118	2,118	0	
41	O&M - Bldg	20-2540-200	Applied Controls	21,718	21,718	0	
42	ED - Food	10-2560-200	Arbor Management	202,167	25,000	177,167	
43	ED - Curriculum	10-2200-200	Arun Gandhi	1,294	1,294	0	
44	ED - Professional	10-2200-200	Ashley Groeneveld	119	119	0	
45	O&M - Bldg	20-2540-200	AT&T	20,051	20,051	0	
46	ED - Technology	10-2660-200	AT&T (2)	5,749	5,749	0	
47	O&M - Bldg	20-2540-200	AT&T (3)	6,577	6,577	0	
48	ED - Technology	10-2660-200	AT&T (3)	2,791	2,791	0	
49	O&M - Bldg	20-2540-200	AT&T Long Distance	3,331	3,331	0	
50	O&M - Bldg	20-2540-200	AT&T Mobility	12,434	12,434	0	
51	ED - Professional	10-2200-200	Barbara Gaines	181	181	0	
52	ED - Student	10-2100-200	Barbara Gaines	653	653	0	
53	ED - Student	10-2100-200	Behavioral Medical Assoc.	2,750	2,750	0	
54	ED - Curriculum	10-2200-200	Beth Niemann	259	259	0	
55	ED - Professional	10-2200-200	Beth Niemann	369	369	0	
56	O&M - Bldg	20-2540-200	Bretsch Plumbing	16,707	16,707	0	
57	O&M - Bldg	20-2540-200	Bredmann Ford	67	67	0	
58	ED - Professional	10-2200-200	Brandon Dunn	21	21	0	
59	O&M - Bldg	20-2540-200	Campbell Environmental Services	1,800	1,800	0	
60	O&M - Bldg	20-2540-200	Campbell Environmental Services	1,250	1,250	0	
61	ED - Curriculum	10-2200-200	Candace Yurkonis	365	365	0	
62	ED - Professional	10-2200-200	Candace Yurkonis	356	356	0	
63	ED - Curriculum	10-2200-200	Capital One Commercial - 1378	426	426	0	
64	ED - Curriculum	10-2200-200	Capital One Commercial - 1382	295	295	0	
65	ED - Curriculum	10-2200-200	Carla Terini	1,387	1,387	0	
66	O&M - Bldg	20-2540-200	CCC Technologies	17,433	17,433	0	
67	ED - Technology	10-2660-200	CDW Government	20,610	20,610	0	
68	ED - Technology	10-2660-200	Charles Wilczynski	24	24	0	
69	ED - Elementary Travel	10-1000-100	Charles Wilczynski	94	94	0	
70	ED - Information	10-2630-200	Chausis Graphics	844	844	0	
71	ED - Curriculum	10-2200-200	Chl Quach	697	697	0	
72	ED - Principals	10-2400-200	Chicago Klm Service	448	448	0	
73	ED - Principals	10-2400-200	Chicago Office Technology/Group	1,245	1,245	0	
74	ED - Business	10-2510-200	Chicago Tribune Media Group	1,087	1,087	0	
75	Transportation - Pupil	40-2550-200	Citicare Inc.	4,680	4,680	0	



A		B	C	D	E	F	G
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)		Fund-Function-Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)	
15							
76	ED - Student	10-2100-200	CLIC - Collective Liability Insurance Coop	1,449	1,449	0	
77	ED - Board of Ed	10-2300-200	CLIC - Collective Liability Insurance Coop	132,445	25,000	107,445	
78	Tot - Workers	80-2300-200	CLIC - Collective Liability Insurance Coop	104,122	25,000	79,122	
79	ED - Principals	10-2400-200	Clive Lascelles	58	58	0	
80	ED - Technology	10-2660-200	Comcast Cable Communications	42,572	25,000	17,572	
81	ED - Curriculum	10-2200-200	Comotion Network	1,000	1,000	0	
82	ED - Technology	10-2660-200	COSN	678	678	0	
83	ED - Board of Ed	10-2300-200	Copper GIS	10,000	10,000	0	
84	ED - Curriculum	10-2200-200	Crossroads for Learning	400	400	0	
85	ED - Professional	10-2200-200	Danielle Diaz	396	396	0	
86	ED - Student	10-2100-200	Daramation Imaging Services	8,879	8,879	0	
87	O&M - Bldg	20-2540-200	Dehne Lawn & Leisure	108	108	0	
88	ED - Board of Ed	10-2300-200	DLR Group	119,539	25,000	94,539	
89	ED - Curriculum	10-2200-200	Donald Barraca	110	110	0	
90	ED - Professional	10-2200-200	Donald Barraca	81	81	0	
91	ED - Special ED Regular	10-1000-100	EDU Healthcare	9,033	9,033	0	
92	ED - IDEA & IDEA Preschool	10-1000-100	EDU Healthcare	41,945	25,000	16,945	
93	ED - Board of Ed	10-2300-200	Edwards Florist	676	676	0	
94	ED - Curriculum	10-2200-200	Eileen Goodspeed	264	264	0	
95	ED - Professional	10-2200-200	Eileen Goodspeed	113	113	0	
96	ED - Curriculum	10-2200-200	Eileen Goodspeed	67	67	0	
97	O&M - Bldg	20-2540-200	Elanar Construction	1,650	1,650	0	
98	O&M - Grounds	20-2540-200	Elanar Construction	14,240	14,240	0	
99	ED - Board of Ed	10-2300-200	Elisa Bartels	35	35	0	
100	O&M - Bldg	20-2540-200	EMOD	39,260	25,000	14,260	
101	ED - Board of Ed	10-2300-200	Engler Callaway Baastien & Straza	42,475	25,000	17,475	
102	O&M - Bldg	20-2540-200	Environmental Monitoring & Technology	40	40	0	
103	ED - IDEA	10-1000-100	ESPED Com	3,600	3,600	0	
104	O&M - Bldg	20-2540-200	ESSCOE	1,704	1,704	0	
105	ED - Professional	10-2200-200	Eva Peterson	200	200	0	
106	O&M - Bldg	20-2540-200	Fox Valley Fire & Safety	37,983	25,000	12,983	
107	ED - Technology	10-2660-200	Fruition	930	930	0	
108	O&M - Bldg	20-2540-200	G&O Thermal Supply Co.	430	430	0	
109	O&M - Bldg	20-2540-200	G.B. Electric	5,951	5,951	0	
110	ED - Technology	10-2660-200	Gaggle Net	3,200	3,200	0	
111	O&M - Bldg	20-2540-200	Garaventa USA	23,600	23,600	0	
112	ED - Principals	10-2400-200	Garvey's Office Products	331	331	0	
113	ED - IDEA	10-1000-100	Geller Education Resources	3,135	3,135	0	
114	O&M - Bldg	20-2540-200	Green Associates	6,076	6,076	0	
115	Capital Projects - Construction	60-2900-200	Green Associates	41,976	25,000	16,976	
116	ED - Curriculum	10-2200-200	Gwyneth Durlie	277	277	0	
117	ED - Professional	10-2200-200	Gwyneth Durlie	392	392	0	
118	ED - Human Resources	10-2900-200	Gwyneth Durlie	252	252	0	
119	ED - Board of Ed	10-2300-200	Hausier Izzo	3,375	3,375	0	
120	ED - Technology	10-2660-200	Heartland Business Systems	4,005	4,005	0	
121	O&M - Bldg	20-2540-200	Hepa, Inc.	2,675	2,675	0	
122	ED - Professional	10-2200-200	Hillary Schroer	95	95	0	
123	ED - Professional	10-2200-200	Hillary Schroer	1,269	1,269	0	
124	ED - Principals	10-2400-200	Hickley Springs	3,121	3,121	0	
125	ED - Board of Ed	10-2300-200	Hodges, Lotzi, Eisenhammer, Rodick & K	76,376	25,000	51,376	
126	ED - Technology	10-2660-200	HTML Global	3,282	3,282	0	
127	O&M - Bldg	20-2540-200	Hurtcor - Chicago, Inc.	35,294	25,000	10,294	
128	O&M - Bldg	20-2540-200	Husar Abatement	4,200	4,200	0	
129	ED - Human Resources	10-2900-200	IDES	2,921	2,921	0	
130	O&M - Bldg	20-2540-200	IL Contract Glazing	658	658	0	
131	O&M - Bldg	20-2540-200	Instrument Associates	3,000	3,000	0	
132	ED - Student	10-2100-200	Iron Mountain	2,155	2,155	0	
133	ED - Business	10-2510-200	IS Corp	7,200	7,200	0	
134	ED - Technology	10-2660-200	ISTE	2,110	2,110	0	
135	ED - Curriculum	10-2200-200	ISTE	470	470	0	
136	ED - Professional	10-2200-200	Jason Bozonelos	38	38	0	
137	O&M - Bldg	20-2540-200	Johnson Controls	17,703	17,703	0	
138	ED - Board of Ed	10-2300-200	Joshua Barras ph.d	2,500	2,500	0	
139	ED - Professional	10-2200-200	Kelly Keane	96	96	0	
140	O&M - Bldg	20-2540-200	Kolbe Service Pro	350	350	0	
141	ED - Principals	10-2200-200	Konika Minolta	37,003	25,000	12,003	
142	O&M - Bldg	20-2540-200	L. Marshall Roofing	32,289	25,000	7,289	
143	ED - Supt.	10-2300-200	Lake County Educational Services	225	225	0	
144	O&M - Bldg	20-2540-200	Lakeland Larsen Elevator	11,797	11,797	0	
145	ED - Technology	10-2660-200	Lance Glichrist	22	22	0	
146	O&M - Bldg	20-2540-200	Lenco Flooring	9,457	9,457	0	
147	ED - Technology	10-2660-200	Lightspeed Systems	6,268	6,268	0	
148	ED - Curriculum	10-2200-200	Linda Stone	725	725	0	
149	O&M - Bldg	20-2540-200	McGinty Bros.	9,061	9,061	0	
150	ED - Curriculum	10-2200-200	Megan Hartigan	218	218	0	
151	ED - Professional	10-2200-200	Megan Hartigan	288	288	0	
152	ED - Board of Ed	10-2300-200	Menard Consulting	4,600	4,600	0	
153	O&M - Bldg	20-2540-200	Menoni & Moccopi	560	560	0	



A		B	C	D	E	G
Fund-Function-Object Name Where the Expenditure was Recorded {Column A}		Fund-Function- Object Number {Column B}	Contractor 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}
15						
154	ED - Board of Ed	10-2300-200	Miller Cooper	36,124	25,000	11,124
155	ED - Technology	10-2660-200	Modern Media Tech	2,875	2,875	0
156	ED - Publications	10-2200-200	Multicopy	584	584	0
157	ED - Information	10-2630-200	Multicopy	8,530	8,530	0
158	O&M - Grounds	20-2540-200	Nels Johnson Tree Experts	3,415	3,415	0
159	ED - Board of Ed	10-2300-200	New Trier Township High School	188	188	0
160	ED - Human Resources	10-2900-200	North Cook ISC	4,500	4,500	0
161	O&M - Bldg.	20-2540-200	North Shore Sign	344	344	0
162	Transportation - Pupil	40-2550-200	North Shore Transit	299,734	25,000	274,734
163	O&M - Bldg.	20-2540-200	North-West Drapery	4,280	4,280	0
164	ED - IDEA	10-1000-100	Northern Suburban Spec Ed Dist	13,271	13,271	0
165	ED - Professional	10-2200-200	Northwestern University	3,200	3,200	0
166	O&M - Grounds	20-2540-200	NuToys Leisure Products	3,493	3,493	0
167	ED - Board of Ed	10-2300-200	Omni Group	42	42	0
168	ED - IDEA	10-1000-100	Pearson Education	1,500	1,500	0
169	ED - Board of Ed	10-2300-200	Phillip Envolvino	2,380	2,380	0
170	O&M - Bldg.	20-2540-200	Phoenix Systems & Service	1,403	1,403	0
171	ED - Human Resources	10-2900-200	Power School Group	302	302	0
172	ED - Technology	10-2660-200	Power School Group	4,430	4,430	0
173	ED - Principals	10-2400-200	Precision Piano Services	1,150	1,150	0
174	ED - Principals	10-2400-200	Quench	2,315	2,315	0
175	ED - Principals	10-2400-200	Quill	45	45	0
176	ED - Publications	10-2200-200	Quill	1,645	1,645	0
177	ED - Information	10-2630-200	R.E.M. Video & Photography	1,450	1,450	0
178	ED - Curriculum	10-2200-200	Rachel Emery	524	524	0
179	ED - Professional	10-2200-200	Rachel Emery	401	401	0
180	O&M - Bldg.	20-2540-200	Ramboll Environ	16,405	16,405	0
181	ED - Technology	10-2660-200	Raptor Technologies	495	495	0
182	O&M - Bldg.	20-2540-200	Raynor Door Co.	879	879	0
183	O&M - Bldg.	20-2540-200	Richmond Electric	2,167	2,167	0
184	ED - Board of Ed	10-2300-200	Robbins Schwartz Nicholas Lifton & Taylor	2,274	2,274	0
185	ED - Professional	10-2200-200	Robert Sweeney	105	105	0
186	ED - Board of Ed	10-2300-200	Robert Sweeney	34	34	0
187	ED - Professional	10-2200-200	Rush Neurobehavioral Center	2,250	2,250	0
188	ED - Student	10-2100-200	Rush Neurobehavioral Center	50	50	0
189	ED - IDEA	10-1000-100	Rush Neurobehavioral Center	4,725	4,725	0
190	Transportation - Pupil	40-2550-200	Safeway Transportation	12,895	12,895	0
191	ED - Curriculum	10-2200-200	Samuel Yusim	115	115	0
192	ED - Professional	10-2200-200	Samuel Yusim	392	392	0
193	ED - Professional	10-2200-200	Sarah Kapadia	279	279	0
194	O&M - Bldg.	20-2540-200	Savocchi Glass Co.	1,228	1,228	0
195	O&M - Bldg.	20-2540-200	Schindler Elevator	4,396	4,396	0
196	ED - Special ED Regular	10-1000-100	School Street Speech	4,189	4,189	0
197	ED - IDEA	10-1000-100	School Street Speech	22,476	22,476	0
198	Transportation - Pupil	40-2550-200	Sequan	109,428	25,000	84,428
199	ED - Principals	10-2400-200	Shred First	1,930	1,930	0
200	O&M - Bldg.	20-2540-200	Shur-Way Moving	5,101	5,101	0
201	O&M - Bldg.	20-2540-200	Sta-Kleen	1,090	1,090	0
202	ED - Board of Ed	10-2300-200	Stacey Wellman	80	80	0
203	O&M - Bldg.	20-2540-200	Stuckey Construction	8,400	8,400	0
204	O&M - Bldg.	20-2540-200	Suburban Door Check & Lock	308	308	0
205	ED - Supt.	10-2300-200	Suburban School Superintendents	2,014	2,014	0
206	ED - Curriculum	10-2200-200	Sunset Foods	2,417	2,417	0
207	O&M - Bldg.	20-2540-200	Supply Works	1,242	1,242	0
208	ED - Winnetka	10-2200-200	Susan Antman	350	350	0
209	ED - Professional	10-2200-200	Susan Antman	187	187	0
210	ED - Curriculum	10-2200-200	Suzanne Pezz	653	653	0
211	ED - Curriculum	10-2200-200	Tammy Kerouac	330	330	0
212	ED - Technology	10-2660-200	TeleSolutions	1,519	1,519	0
213	ED - Curriculum	10-2200-200	TERC	4,800	4,800	0
214	ED - Professional	10-2200-200	Teresa Bozakis	111	111	0
215	ED - Curriculum	10-2200-200	The Alliance for Early Childhood	7,917	7,917	0
216	O&M - Bldg.	20-2540-200	The Arrow Shop	680	680	0
217	ED - IDEA	10-1000-100	The Math Learning Center	3,800	3,800	0
218	ED - Business	10-2510-200	The Sandler Group	14,416	14,416	0
219	O&M - Bldg.	20-2540-200	The Spyglass Group	9,979	9,979	0
220	ED - Curriculum	10-2200-200	Thimkecca	8,000	8,000	0
221	ED - Curriculum	10-2200-200	Thompsons Grand Rental	2,033	2,033	0
222	O&M - Bldg.	20-2540-200	Thysenkruip Elevator	3,327	3,327	0
223	ED - Technology	10-2660-200	Timothy Selgrat	1,821	1,821	0
224	ED - Technology	10-2660-200	Timothy Selgrat	30	30	0
225	ED - Board of Ed	10-2300-200	TJ Design Strategies	4,715	4,715	0
226	ED - Student	10-2100-200	Tracy Metke	82	82	0
227	ED - Business	10-2510-200	U.S. Bank	25	25	0
228	ED - Principals	10-2400-200	U-Line	142	142	0
229	ED - Board of Ed	10-2300-200	Village of Winnetka	87,972	25,000	62,972
230	O&M - Bldg.	20-2540-200	Vortex Enterprises	1,300	1,300	0
231	ED - Board of Ed	10-2300-200	Weldon Williams & Lick	220	220	0

	A	B	C	D	F	G
	Fund-Function-Object Name Where the Expenditure was Recorded: (Column A)	Fund-Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
15						
232	ED - Information	10-2630-200	Yorke Print Shoppe	3,386	3,386	0
233	Total			2,428,515	1,218,248	1,210,267

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)				0			
8	Fiscal Services (1-2520) and (5-2520)				0			
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)				0			
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				0			
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i>							
12	Internal Services (1-2570) and (5-2570)				0			
13	Staff Services (1-2640) and (5-2640)				0			
14	Data Processing Services (1-2660) and (5-2660)				0			
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		21,691,870		21,691,870		
20	Support Services:							
21	Pupil	2100		2,313,409		2,313,409		
22	Instructional Staff	2200		2,145,451		2,145,451		
23	General Admin.	2300		1,121,487		1,121,487		
24	School Admin	2400		2,052,792		2,052,792		
25	Business:							
26	Direction of Business Spt. Srv.	2510	775,642	0	775,642	0		
27	Fiscal Services	2520	0	0	0	0		
28	Oper. & Maint. Plant Services	2540		3,279,782	3,279,782	0		
29	Pupil Transportation	2550		549,259		549,259		
30	Food Services	2560		190,541		190,541		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		147,260		147,260		
36	Staff Services	2640	32,038	0	32,038	0		
37	Data Processing Services	2660	1,087,217	0	1,087,217	0		
38	Other:	2900		527,940		527,940		
39	Community Services	3000		45,164		45,164		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			0		0		
41	Total		1,894,897	34,064,955	5,174,679	30,785,173		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	1,894,897	Total Indirect costs:	5,174,679		
44			Total Direct Costs:	34,064,955	Total Direct Costs:	30,785,173		
45			=	5.56%	=	16.81%		
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	The Winnetka Public Schools											
7	05-016-0360-02											
8	Check box if this schedule is not applicable.....	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service						
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <input checked="" type="checkbox"/>											
10	Service or Function (Check all that apply)		Barriers to Implementation			(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning		X	X	None	New Trier Township High School District 203						
12	Custodial Services											
13	Educational Shared Programs		X	X	None	New Trier Township High School District 203						
14	Employee Benefits		X	X	None	North Suburban School Cooperative (EBC)						
15	Energy Purchasing		X	X	None	Illinois Gas Cooperative						
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services		X	X	None	Winnetka Park District						
19	Insurance		X	X	None	CLC Property Casualty						
20	Investment Pools		X	X	None	Institutional Investors Trsut, PMA ISDLAF						
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development		X	X	None	North Suburban Special Education District Co-op (NSSED)						
25	Shared Personnel											
26	Special Education Cooperatives		X	X	None	North Suburban Special Education District Co-op (NSSED)						
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing		X	X	None	AmSan-Schools of Illinois Public Cooperative						
29	Technology Services		X	X	None	New Trier Education Consortium						
30	Transportation		X	X	None	NSSED Special Education Transportation						
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements											
33	Other		X	X	None	Winnetka Police Department						
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: The Winnetka Public Schools District No. 36  
 RCDT Number: 05-016-0360-02

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	467,074		467,074	483,998		483,998
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	711,393	0	711,393	752,041	0	752,041
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0
8. Totals		1,178,467	0	1,178,467	1,236,039	0	1,236,039
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							5%

**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.

05-016-0360-02

Reference Pages.

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



*[Please insert files above]*

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	37,895,378	1,941,139	443,813	599,983	40,880,313
9	Direct Expenditures	35,315,878	3,346,274	547,117		39,209,269
10	Difference	2,579,500	(1,405,135)	(103,304)	599,983	<b>1,671,044</b>
11	Fund Balance - June 30, 2018	15,850,019	4,292,204	650,307	4,993,736	<b>25,786,266</b>
12	<p style="text-align: center;"><b>Balanced - no deficit reduction plan is required.</b></p>					
13						
14						
15						

**Audit Checklist**

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

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

**Balancing Schedule****Check this Section for Error Messages**

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

Description:		Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.		
2. The Single Audit related documents must be completed and attached.		
What Basis of Accounting is Used?	ACCRUAL	
Accounting for late payments (Audit Questionnaire Section D)	OK	
Are Federal Expenditures greater than \$750,000?	OK	
Is all Single Audit Information completed and enclosed?	OK	
Is Budget Deficit Reduction Plan Required?	OK	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.		
Section A: Tax rates are not entered in the following format: 1.50 should be .0150. Please enter with the correct decimal point.	OK	
Section D: Check a or b that agrees with the school district type.	OK	
4. Page 5: Cells C4:L4, Act 111-115 - Cash Balances cannot be negative.		
Fund 100 ED: Cash balances cannot be negative.	OK	
Fund 120 O&M: Cash balances cannot be negative.	OK	
Fund 130 DS: Cash balances cannot be negative.	OK	
Fund 140 IR: Cash balances cannot be negative.	OK	
Fund 150 M/R/SS: Cash balances cannot be negative.	OK	
Fund 160 CP: Cash balances cannot be negative.	OK	
Fund 170 WC: Cash balances cannot be negative.	OK	
Fund 180 Tort: Cash balances cannot be negative.	OK	
Fund 190 FP&S: Cash balances cannot be negative.	OK	
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	OK	
Fund 10: Cell C13 must = Cell C41.	OK	
Fund 20: Cell D13 must = Cell D41.	OK	
Fund 30: Cell E13 must = Cell E41.	OK	
Fund 40: Cell F13 must = Cell F41.	OK	
Fund 50: Cell G13 must = Cell G41.	OK	
Fund 60: Cell H13 must = Cell H41.	OK	
Fund 70: Cell I13 must = Cell I41.	OK	
Fund 80: Cell J13 must = Cell J41.	OK	
Fund 90: Cell K13 must = Cell K41.	OK	
Agency Fund: Cell L13 must = Cell L41.	OK	
General Fixed Assets: Cell M23 must = Cell M41.	OK	
General Long-Term Debt: Cell N23 must = Cell N41.	OK	
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	OK	
Fund 10: Cells C38-C39 must = Cell C81.	OK	
Fund 20: Cells D38-D39 must = Cell D81.	OK	
Fund 30: Cells E38-E39 must = Cell E81.	OK	
Fund 40: Cells F38-F39 must = Cell F81.	OK	
Fund 50: Cells G38-G39 must = Cell G81.	OK	
Fund 60: Cells H38-H39 must = Cell H81.	OK	
Fund 70: Cells I38-I39 must = Cell I81.	OK	
Fund 80: Cells J38-J39 must = Cell J81.	OK	
Fund 90: Cells K38-K39 must = Cell K81.	OK	
8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.		
Note: Explain any unreconcilable differences in the Itemization sheet.		
Total Long-Term Debt Issued (P2, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C38-K33).	OK	
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK	
9. Page 7 & 8: Other Sources of Funds (12&142) must = Other Uses of Funds (P8, 14&159).	OK	
Act 7130 - Transfer Among Funds: Cells C27-K27 must = Act 8130 Transfer Among Funds: Cells C49-K49	OK	
Act 7140 - Transfer of Interest: Cells C28-K28 must = Act 8140 Transfer of Interest: Cells C50-K50.	OK	
Act 7900 - ISBE Loan Proceeds (Cells C42-K42) must = Act 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74-K74)	OK	
10. Restricted Tax Leaves Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	OK	
Reserved Fund Balance, Page 5, Cells C38-H38 must be => Reserve Fund Balance Cell G25-K25.	OK	
11. Page 5: "On behalf" payments to the Educational Fund	OK	
Fund 100 ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK	
12. Page 27: The 9 Month ADA must be entered on Line 78.	OK	
13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	OK	
14. Page 31: SHARED OUTSOURCED SERVICES Completed.	OK	
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.	OK	

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
<b>The Winnetka Public Schools District No</b>	<b>05-016-0360-02</b>	<b>065-046525</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)	NAME AND ADDRESS OF AUDIT FIRM	
<b>Trisha Kocanda</b>	<b>Miller, Cooper &amp; Co., Ltd.</b> <b>1751 Lake Cook Road</b> <b>Deerfield</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)	E-MAIL ADDRESS: <b>ballen@millercooper.com</b>	
<b>1235 Oak Street</b> <b>Winnetka, Illinois</b>	NAME OF AUDIT SUPERVISOR <b>Betsy Allen</b>	
<b>60093</b>	CPA FIRM TELEPHONE NUMBER <b>847-205-5000</b>	FAX NUMBER <b>847-205-1400</b>

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

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

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

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

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

**The Winnetka Public Schools District No. 36**  
**05-016-0360-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- ☐ 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
 - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
 - Including receipt/revenue and expenditure/disbursement amounts.
- ☐ 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding.  
 - discrepancies should be reported as Questioned Costs.
- ☐ 11. The total amount provided to subrecipients from each Federal program is included.
- ☐ 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received); Project year runs from October 1 to September 30, so projects will cross fiscal year;  
 This means that audited year revenues will include funds from both the prior year and current year projects.
- ☐ 13. Each CNP project should be reported on a separate line (one line per project year per program).
- ☐ 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- ☐ 16. Exceptions should result in a finding with Questioned Costs.
- ☐ 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
 - The value is determined from the following, with each item on a separate line:  
 \* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
 Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)  
 \* **Non-Cash Commodities**: Commodities information for non-cash items received through Other Food Services  
[Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)  
 \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
 - The two commodity programs should be reported on separate lines on the SEFA.  
[Verify Non-Cash Commodities amount through DOD Fresh Fruits and Vegetables on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)  
 \* Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240)  
 CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- ☐ 19. Obligations and Encumbrances are included where appropriate.
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service (Funds, E-Rate) reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
- ☐ 22. **ALL** programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
 Including, but not limited to:

**The Winnetka Public Schools District No. 36**  
**05-016-0360-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

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

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

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

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

The Winnetka Public Schools District No. 36  
05-016-0360-02  
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	\$ 579,063
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		-
Indirect Cost Info 29, Line 11		-

Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	-

AFR TOTAL FEDERAL REVENUES: \$ 579,063

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$ 579,063
-------------------------------	------------

Total Current Year Federal Revenues Reported on SEFA: Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ -
DIFFERENCE:	\$ 579,063





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

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

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

The Winnetka Public Schools District No. 36  
05-016-0360-02  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ending June 30, 2018

[illegible]

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

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

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



The Winnetka Public Schools District No. 36  
05-016-0360-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup> 2018- 001

2. THIS FINDING IS:

☒ X

New

☐

Repeat from Prior Year?

Year originally reported? .....

3. Criteria or specific requirement

All cash accounts held by the District should be properly reviewed and reconciled to the District's general ledger.

4. Condition

The District did not record a deposit they had received before 6/30/18 in the general ledger.

5. Context<sup>12</sup>

The bank confirmed cash of \$63,442 at 6/30/18 that was not properly recorded by the District.

6. Effect

By: not reviewing bank statements or reconciliations in a timely manner, the District is exposed to potential misstatements of cash represented in the District's general ledger.

7. Cause

The District has multiple cash accounts, including Agency accounts, and not all reconciliations or review was done timely.

8. Recommendation

We recommend that all bank statements and reconciliations are completed and reviewed timely to avoid misstatements of cash represented in the District's general ledger.

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

Management agrees with this finding. Management will make sure monthly review of the bank statements and reconciliations are done timely to avoid misstatement of cash.

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

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

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

The Winnetka Public Schools District No. 36  
05-016-0360-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

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

2018- 002

2. THIS FINDING IS:

☒ X

New

☐

Repeat from Prior Year?

Year originally reported? .....

3. Criteria or specific requirement

Duties in all processes (investment, revenue, collection, etc) should be segregated among different employees.

4. Condition

One employee is in control of transferring money from the flow through account to any other account without the approval of the CFO or anyone else.

5. Context<sup>12</sup>

The weakness in internal controls identified is pervasive to multiple accounts and transaction types.

6. Effect

The lack of segregation of duties enables misstatement, fraud, and/or errors to go undetected.

7. Cause

The District has no formal review process over these procedures.

8. Recommendation

We recommend the District segregate these duties among different employees to reduce the risk of fraud or errors going undetected and to enhance internal controls.

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

Management agrees with this finding. Management will segregate duties to different employees in the Business office to have review and approval over the procedures.

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

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

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



The Winnetka Public Schools District No. 36  
05-016-0360-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup>

2018-

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?  
Year originally reported?

3. Federal Program Name and Year:

4. Project No.:

5. CFDA No.:

6. Passed Through:

7. Federal Agency:

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

For SBE Review

Date:

Initials:

Resolution Criteria Code Number

Disposition of Questioned Costs Code Letter

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

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

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

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

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

The Winnetka Public Schools District No. 36  
05-016-0360-02  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>  
Year Ending June 30, 2018

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

Finding Number

Condition

Current Status<sup>20</sup>

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

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

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

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



**A THE WINNETKA PUBLIC SCHOOL DISTRICT NO. 36**  
**Corrective Action Plan**  
**Year Ended June 30, 2018**

**2018-001**

**Finding:** The District did not properly record/account for cash they had on hand before 6/30/18 on the general ledger.

**Corrective Action Planned:** The District will reconcile and review bank statements and reconciliation for all cash accounts in a timely manner and will record all cash held on the general ledger.

Expected date of completion: June 30, 2019

Contact Person: Brad Goldstein, CFO

**2018-002**

**Finding:** One employee is in control of transferring money from the flow through account to any other account without the approval of the CFO or anyone else.

**Corrective Action Planned:** The District will segregate duties to different employees in the Business Office to have review and approval over procedures.

Expected date of completion: June 30, 2019

Contact Person: Brad Goldstein, CFO