

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

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis: ☐ CASH ☒ ACCRUAL		Certified Public Accountant Information		
School District/Joint Agreement Number: 06-016-2010-17		Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0		Name of Auditing Firm: Baker Tilly Virchow Krause, LLP		
County Name: Cook				Name of Audit Manager: Michael Malatt, CPA		
Name of School District/Joint Agreement: J. Sterling Morton High School District 201				Address: 1301 West 22nd Street, Suite 400		
Address: 5801 W. Cermak Rd				City: Oak Brook	State: IL	Zip Code: 60523
City: Cicero				Phone Number: (630) 990-3131		Fax Number: (630) 990-0039
Email Address: 				IL License Number (9 digit): 066-004260		
Zip Code: 60804				Expiration Date: 		
Annual Financial Report Type of Auditor's Report Issued: ☐ Qualified ☐ Adverse ☐ Disclaimer ☒ Unqualified		Single Audit Status: ☒ YES ☐ NO Are Federal expenditures greater than \$750,000? ☒ YES ☐ NO Is all Single Audit Information completed and attached? ☒ YES ☐ NO Were any financial statement or federal award findings issued?		ISBE Use Only		
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only) Name of Township:		☐ Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): Mr. Timothy Truesdale		Township Treasurer Name (type or print):		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: ttruesdale@ismorton.org		Email Address:		Email Address:		
Telephone: 708.780.2800	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:  2.12.19		Signature & Date:		Signature & Date:		

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

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

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. Before submitting AFR - be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. Submit AFR Electronically
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.
 - Attachment Manager Link
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
 - Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.
5. Submit Paper Copy of AFR with Signatures
 - a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

Federal Single Audit 2 CFR 200.500
6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. Qualifications of Auditing Firm
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Per our confirmation procedures performed directly with the Cook County Clerk's office regarding Statement of Economic Interest filings we noted that 1 District employee did not complete their Statement of Economic Interest filing.

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 **8/31/2018**

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.

	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	0	531,195	323,365	0	854,560
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	397	0	0	0	397
Total						854,957

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:**Baker Tilly Virchow Krause, LLP**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I
1	FINANCIAL PROFILE INFORMATION								
2									
3	<i>Required to be completed for School Districts only.</i>								
4									
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)								
6									
7	Tax Year <u>2017</u>				Equalized Assessed Valuation (EAV):				
8									
9	Educational		Operations & Maintenance		Transportation				
10	Rate(s):	0.016108	+	0.003463	+	0.000722	=		
11									
13	B. Results of Operations *								
14									
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)				
16	111,509,727		110,171,324		1,338,403				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Education, Transportation and Working Cash Funds.								
18									
19									
20	C. Short-Term Debt **								
21	CPPRT Notes		TAWs		TANs				
22	0		+	0	+	0	+		
23	Other		Total						
24	0		=	0					
25	** The numbers shown are the sum of entries on page 25.								
26									
28	D. Long-Term Debt								
29	Check the applicable box for long-term debt allowance by type of district.								
30									
31	☒	a. 6.9% for elementary and high school districts,						118,805,790	
32	☐	b. 13.8% for unit districts.							
33									
34	Long-Term Debt Outstanding:								
35									
36	c. Long-Term Debt (Principal only)						Acct		
37	Outstanding:.....						511	103,101,460	
38									
40	E. Material Impact on Financial Position								
41	If applicable, check any of the following items that may have a material impact on the entity's financial position.								
42	Attach sheets as needed explaining each item checked.								
43									
44	☐	Pending Litigation							
45	☐	Material Decrease in EAV							
46	☐	Material Increase/Decrease in Enrollment							
47	☐	Adverse Arbitration Ruling							
48	☐	Passage of Referendum							
49	☐	Taxes Filed Under Protest							

[illegible]

	J	K	L	M
1				
2				
3				
4				
5				
6				
7	1,721,823,048			
8				
9	Combined Total		Working Cash	
10	0.020290		0.000000	
11				
13				
14				
15	Fund Balance			
16	58,347,159			
17	ional, Operations & Maintenance,			
18				
19				
20				
21	TO/EMP. Orders		GSA Certificates	
22	0	+	0	+
23				
24				
25				
26				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
40				
41	al position during future reporting periods.			
42				
44				
45				
46				
47				
48				
49				

	J	K	L	M
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
30																	
31																	
32																	
33																	
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name: J. Sterling Morton High School District 201
District Code: 06-016-2010-17
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	58,347,159.00	0.523	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	111,509,727.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell CS4 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	110,171,324.00	0.988	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	111,509,727.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell CS4 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	67,631,642.00	220.99	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	306,031.46		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	29,695,421.20		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H37)		103,101,460.00	13.21	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		118,805,790.31		Value	0.10

Total Profile Score: 3.70 *

Estimated 2019 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		42,937,632	15,676,928	18,329	1,049,555	769,390	36,477,921	7,967,527	0	11,566,518
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	14,070,323	2,979,244	6,211,022	621,142	1,405,741	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	2,172,018	0	172,825	531,592	0	0	0	0	0
9	Other Receivables	160	953,539	0	0	0	0	0	0	0	0
10	Inventory	170	110,632	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	340,325	692,090	6,294,329	9,192	0	0	0	0	0
13	Total Current Assets		60,584,469	19,348,262	12,696,505	2,211,481	2,175,131	36,477,921	7,967,527	0	11,566,518
14	CAPITAL ASSETS (200)										
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	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
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	956,130	10,711,561	3,910	43,873	0	645,924	0	0	412,388
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	75,264	10,760	0	0	97	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	15,835,411	2,979,244	6,383,847	1,152,337	1,405,741	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		16,866,805	13,701,565	6,387,757	1,196,210	1,405,838	645,924	0	0	412,388
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	450,957	5,646,697	0	1,015,271	0	0	0	0	0
39	Unreserved Fund Balance	730	43,266,707	0	6,308,748	0	769,293	35,831,997	7,967,527	0	11,154,130
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		60,584,469	19,348,262	12,696,505	2,211,481	2,175,131	36,477,921	7,967,527	0	11,566,518

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		926,733		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		926,733		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		14,916,015	
17	Building & Building Improvements	230		93,053,601	
18	Site Improvements & Infrastructure	240		13,500,376	
19	Capitalized Equipment	250		33,362,494	
20	Construction in Progress	260		13,131,438	
21	Amount Available in Debt Service Funds	340			6,308,748
22	Amount to be Provided for Payment on Long-Term Debt	350			96,792,712
23	Total Capital Assets			167,963,924	103,101,460
24	CURRENT LIABILITIES (400)				
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	926,733		
34	Total Current Liabilities		926,733		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			103,101,460
37	Total Long-Term Liabilities				103,101,460
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			167,963,924	
41	Total Liabilities and Fund Balance		926,733	167,963,924	103,101,460

[illegible]

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

1	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
2										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130	0	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 ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	49,036						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	964						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	50,000	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	(50,000)	50,000	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,519,572)	3,364,003	(174,679)	413,579	(302,384)	(3,012,499)	30,393	0
79	Fund Balances - July 1, 2017		45,237,236	2,282,694	6,483,427	601,692	1,071,677	38,844,496	7,937,134	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2018		43,717,664	5,646,697	6,308,748	1,015,271	769,293	35,831,997	7,967,527	0

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	76,543
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		76,543
9	Receipts/Revenues for "On Behalf" Payments ²	3998	
10	Total Receipts/Revenues		76,543
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	978,711
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		978,711
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
19	Total Disbursements/Expenditures		978,711
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(902,168)
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	Total Other Sources of Funds		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	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(902,168)
79	Fund Balances - July 1, 2017		12,056,298
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2018		11,154,130

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
4	AD-VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100								
5	Designated Purposes Levies (1110-1120) ⁷		26,272,283	5,716,303	9,346,402	1,122,365	1,340,208	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0						
7	Special Education Purposes Levy	1140	408,117	0		0	0	0		
8	FICA/Medicare Only Purposes Levies	1150					1,337,973			
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
12	Total Ad Valorem Taxes Levied By District		26,680,400	5,716,303	9,346,402	1,122,365	2,678,181	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200								
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	5,202,267	0	0	0	225,000	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1250	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		5,202,267	0	0	0	225,000	0	0	0
19	TUITION	1300								
20	Regular - Tuition from Pupils or Parents (In State)	1311	0							
21	Regular - Tuition from Other Districts (In State)	1312	0							
22	Regular - Tuition from Other Sources (In State)	1313	0							
23	Regular - Tuition from Other Sources (Out of State)	1314	0							
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	90,278							
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	208,326							
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		298,604							
41	TRANSPORTATION FEES	1400								
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0				
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				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0				

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

	A	B	C	D	E	F	G	H	I	J
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
2										
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					0				
64	EARNINGS ON INVESTMENTS	1500								
65	Interest on Investments	1510	525,639	(74,691)	19,727	35,734	10,704	261,059	30,393	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		525,639	(74,691)	19,727	35,734	10,704	261,059	30,393	0
68	FOOD SERVICE	1600								
69	Sales to Pupils - Lunch	1611	173,751							
70	Sales to Pupils - Breakfast	1612	4,953							
71	Sales to Pupils - A la Carte	1613	321,071							
72	Sales to Pupils - Other (Describe & Itemize)	1614	0							
73	Sales to Adults	1620	162,790							
74	Other Food Service (Describe & Itemize)	1690	7,804							
75	Total Food Service		670,369							
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700								
77	Admissions - Athletic	1711	18,903	0						
78	Admissions - Other (Describe & Itemize)	1719	10,052	0						
79	Fees	1720	3,217	0						
80	Book Store Sales	1730	490,507	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	373,863	0						
82	Total District/School Activity Income		896,542	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	10,276							
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		10,276							
94	OTHER REVENUE FROM LOCAL SOURCES	1900								
95	Rentals	1910	0	22,248						
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0				
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0
100	Payments of Surplus Moneys from TIF Districts	1960	64,426	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	1,575							
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983								
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
107	Other Local Revenues (Describe & Itemize)	1999	639,648	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		705,649	22,248	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	34,989,746	5,663,860	9,366,129	1,158,099	2,913,885	261,059	30,393	0

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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	28,276,812	25,894,875	0	906,823	0	0		0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0
119	Reorganization Incentives (Accounts 3005-3021)	3005	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
121	Total Unrestricted Grants-In-Aid		28,276,812	25,894,875	0	906,823	0	0		0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
123	SPECIAL EDUCATION									
124	Special Education - Private Facility Tuition	3100	1,252,637			0				
125	Special Education - Funding for Children Requiring Sp ED Services	3105	301,000			0				
126	Special Education - Personnel	3110	237,596	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	64,172			0				
130	Special Education - Other (Describe & Itemize)	3199	0	0		0				
131	Total Special Education		1,855,405	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	327,425	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		327,425	0			0			
141	BILINGUAL EDUCATION									
142	Bilingual Ed - Downstate - TPI and TBE	3305	337,450				0			
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0			
144	Total Bilingual Ed		337,450				0			

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

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
145	State Free Lunch & Breakfast	3360	47,917							
146	School Breakfast Initiative	3365	0	0			0			
147	Driver Education	3370	16,169	0						
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0
150	TRANSPORTATION									
151	Transportation - Regular and Vocational	3500	0	0		1,858	0			
152	Transportation - Special Education	3510	0	0		2,125,987	0			
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0			
154	Total Transportation		0	0		2,127,845	0			
155	Learning Improvement - Change Grants	3610	0							
156	Scientific Literacy	3660	0	0		0	0			
157	Truant Alternative/Optional Education	3695	125,000			0	0			
158	Early Childhood - Block Grant	3705	94,915	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		
166	Technology - Technology for Success	3780	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		
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	81,172	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		2,885,453	0	0	2,127,845	0	0	0	0
173	Total Receipts from State Sources	3000	31,162,265	25,894,875	0	3,034,668	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
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	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
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		
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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/REVÈNUES
FOR THE YEAR ENDING JUNE 30, 2018**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
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	2,825,927				0			
195	Special Milk Program	4215	0				0			
196	School Breakfast Program	4220	308,242				0			
197	Summer Food Service Program	4225	0				0			
198	Child Adult Care Food Program	4226	202,421				0			
199	Fresh Fruits & Vegetables	4240	93,301							
200	Food Service - Other (Describe & Itemize)	4299	259,438				0			
201	Total Food Service		3,689,329				0			
202	TITLE I									
203	Title I - Low Income	4300	2,934,569	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		2,934,569	0		0	0			
212	TITLE IV									
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0			
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0			
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0			
216	Total Title IV		0	0		0	0			
217	FEDERAL - SPECIAL EDUCATION									
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0			
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0			
220	Fed - Spec Education - IDEA - Flow Through	4620	907,554	0		0	0			
221	Fed - Spec Education - IDEA - Room & Board	4625	551	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		908,105	0		0	0			
225	CTE - PERKINS									
226	CTE - Perkins - Title III E - Tech Prep	4770	420,999	0			0			
227	CTE - Other (Describe & Itemize)	4799	0	0			0			
228	Total CTE - Perkins		420,999	0			0			
229	Federal - Adult Education	4810	0	0			0			
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0
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
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0			
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0						
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0
245	Qualified School Construction Bond Credits	4867	0	0	2,165,396	0	0	0		0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0
259	Total Stimulus Programs		0	0	2,165,396	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	5,407			0	0			
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	156,654			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	388,114	0		0	0			
269	Federal Charter Schools	4960	0	0		0	0			
270	Medicaid Matching Funds - Administrative Outreach	4991	242,283	0		0	0			
271	Medicaid Matching Funds - Fee-for-Service Program	4992	144,542	0		0	0			
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	685,819	0		0	0	0		
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		9,575,821	0	2,165,396	0	0	0		0
274	Total Receipts/Revenues from Federal Sources	4000	9,575,821	0	2,165,396	0	0	0	0	0
275	Total Direct Receipts/Revenues		75,727,832	31,558,735	11,531,525	4,192,767	2,913,885	261,059	30,393	0

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)		
4	AD-VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	
5	Designated Purposes Levies (1110-1120) ⁷		(1,884)
6	Leasing Purposes Levy ⁸	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	0
12	Total Ad Valorem Taxes Levied By District		(1,884)
13	PAYMENTS IN LIEU OF TAXES	1200	
14	Mobile Home Privilege Tax	1210	0
15	Payments from Local Housing Authorities	1220	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0
18	Total Payments in Lieu of Taxes		0
19	TUITION	1300	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	Total Tuition		
41	TRANSPORTATION FEES	1400	
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	EARNINGS ON INVESTMENTS	1500	
65	Interest on Investments	1510	78,427
66	Gain or Loss on Sale of Investments	1520	0
67	Total Earnings on Investments		78,427
68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	TEXTBOOK INCOME	1800	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	OTHER REVENUE FROM LOCAL SOURCES	1900	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	0
97	Impact Fees from Municipal or County Governments	1930	0
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	0
100	Payments of Surplus Moneys from TIF Districts	1960	0
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	0
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	
106	Other Local Fees (Describe & Itemize)	1993	0
107	Other Local Revenues (Describe & Itemize)	1999	0
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	76,543

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

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

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	
146	School Breakfast Initiative	3365	
147	Driver Education	3370	
148	Adult Ed (from ICCB)	3410	0
149	Adult Ed - Other (Describe & Itemize)	3499	0
150	TRANSPORTATION		
151	Transportation - Regular and Vocational	3500	
152	Transportation - Special Education	3510	
153	Transportation - Other (Describe & Itemize)	3599	
154	Total Transportation		
155	Learning Improvement - Change Grants	3610	
156	Scientific Literacy	3660	
157	Truant Alternative/Optional Education	3695	
158	Early Childhood - Block Grant	3705	
159	Reading Improvement Block Grant	3715	
160	Reading Improvement Block Grant - Reading Recovery	3720	
161	Continued Reading Improvement Block Grant	3725	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	
163	Chicago General Education Block Grant	3765	
164	Chicago Educational Services Block Grant	3767	
165	School Safety & Educational Improvement Block Grant	3775	0
166	Technology - Technology for Success	3780	0
167	State Charter Schools	3815	
168	Extended Learning Opportunities - Summer Bridges	3825	
169	Infrastructure Improvements - Planning/Construction	3920	
170	School Infrastructure - Maintenance Projects	3925	0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0
172	Total Restricted Grants-In-Aid		0
173	Total Receipts from State Sources	3000	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
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		
180	Head Start	4045	
181	Construction (Impact Aid)	4050	
182	MAGNET	4060	
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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	
188	Title V - District Projects	4105	

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	
190	Title V - Other (Describe & Itemize)	4199	
191	Total Title V		
192	FOOD SERVICE		
193	Breakfast Start-Up Expansion	4200	
194	National School Lunch Program	4210	
195	Special Milk Program	4215	
196	School Breakfast Program	4220	
197	Summer Food Service Program	4225	
198	Child Adult Care Food Program	4226	
199	Fresh Fruits & Vegetables	4240	
200	Food Service - Other (Describe & Itemize)	4299	
201	Total Food Service		
202	TITLE I		
203	Title I - Low Income	4300	
204	Title I - Low Income - Neglected, Private	4305	
205	Title I - Comprehensive School Reform	4332	
206	Title I - Reading First	4334	
207	Title I - Even Start	4335	
208	Title I - Reading First SEA Funds	4337	
209	Title I - Migrant Education	4340	
210	Title I - Other (Describe & Itemize)	4399	
211	Total Title I		
212	TITLE IV		
213	Title IV - Safe & Drug Free Schools - Formula	4400	
214	Title IV - 21st Century Comm Learning Centers	4421	
215	Title IV - Other (Describe & Itemize)	4499	
216	Total Title IV		
217	FEDERAL - SPECIAL EDUCATION		
218	Fed - Spec Education - Preschool Flow-Through	4600	
219	Fed - Spec Education - Preschool Discretionary	4605	
220	Fed - Spec Education - IDEA - Flow Through	4620	
221	Fed - Spec Education - IDEA - Room & Board	4625	
222	Fed - Spec Education - IDEA - Discretionary	4630	
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
224	Total Federal - Special Education		
225	CTE - PERKINS		
226	CTE - Perkins - Title III E - Tech Prep	4770	
227	CTE - Other (Describe & Itemize)	4799	
228	Total CTE - Perkins		
229	Federal - Adult Education	4810	
230	ARRA - General State Aid - Education Stabilization	4850	0
231	ARRA - Title I - Low Income	4851	
232	ARRA - Title I - Neglected, Private	4852	0
233	ARRA - Title I - Delinquent, Private	4853	0
234	ARRA - Title I - School Improvement (Part A)	4854	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0
236	ARRA - IDEA - Part B - Preschool	4856	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0
238	ARRA - Title IID - Technology-Formula	4860	0
239	ARRA - Title IID - Technology-Competitive	4861	0
240	ARRA - McKinney - Vento Homeless Education	4862	
241	ARRA - Child Nutrition Equipment Assistance	4863	
242	Impact Aid Formula Grants	4864	0

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

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
243	Impact Aid Competitive Grants	4865	0
244	Qualified Zone Academy Bond Tax Credits	4866	0
245	Qualified School Construction Bond Credits	4867	0
246	Build America Bond Tax Credits	4868	0
247	Build America Bond Interest Reimbursement	4869	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0
249	Other ARRA Funds - II	4871	0
250	Other ARRA Funds - III	4872	0
251	Other ARRA Funds - IV	4873	0
252	Other ARRA Funds - V	4874	0
253	ARRA - Early Childhood	4875	0
254	Other ARRA Funds VII	4876	0
255	Other ARRA Funds VIII	4877	0
256	Other ARRA Funds IX	4878	0
257	Other ARRA Funds X	4879	0
258	Other ARRA Funds Ed Job Fund Program	4880	0
259	Total Stimulus Programs		0
260	Race to the Top Program	4901	
261	Race to the Top - Preschool Expansion Grant	4902	
262	Advanced Placement Fee/International Baccalaureate	4904	
263	Title III - Immigrant Education Program (IEP)	4905	
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
265	Learn & Serve America	4910	
266	McKinney Education for Homeless Children	4920	
267	Title II - Eisenhower Professional Development Formula	4930	
268	Title II - Teacher Quality	4932	
269	Federal Charter Schools	4960	
270	Medicaid Matching Funds - Administrative Outreach	4991	
271	Medicaid Matching Funds - Fee-for-Service Program	4992	
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0
274	Total Receipts/Revenues from Federal Sources	4000	0
275	Total Direct Receipts/Revenues		76,543

**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
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	25,054,041	5,794,928	71,491	897,164	170,567	15,970	147	0	32,004,308
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	6,620,873	1,634,000	112,303	33,872	1,421	0	0	0	8,402,469
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	369,583	110,180	313,924	1,239,131	0	0	0	0	2,032,818
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	230,956	5,706	0	1,453	0	0	0	0	238,115
13	CTE Programs	1400	2,003,159	441,763	111,142	284,653	303,257	3,800	0	0	3,147,774
14	Interscholastic Programs	1500	783,412	37,251	258,080	386,534	0	130	0	0	1,465,407
15	Summer School Programs	1600	293,095	6,216	0	3,643	0	0	0	0	302,954
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	14,881	217	5,705	399	0	0	0	0	21,202
18	Bilingual Programs	1800	800,768	120,054	0	298	0	0	0	0	921,120
19	Truant Alternative & Optional Programs	1900	20,871	287	686	12,362	0	0	2,811	0	37,017
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						3,120,293			3,120,293
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0
33	Total Instruction¹⁰	1000	36,191,639	8,150,602	873,331	2,859,509	475,245	3,140,193	2,958	0	51,693,477
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	2,046,435	491,835	20,795	26,672	55,719	0	0	0	2,641,456
37	Guidance Services	2120	2,225,836	470,840	27,620	13,253	608	745	0	0	2,738,902
38	Health Services	2130	441,741	125,937	397,636	6,821	0	0	1,331	0	973,466
39	Psychological Services	2140	330,455	78,943	0	2,821	0	0	0	0	412,219
40	Speech Pathology & Audiology Services	2150	223,164	54,914	0	0	0	0	0	0	278,078
41	Other Support Services - Pupils (Describe & Itemize)	2190	298,747	14,294	0	1,060	0	1,095	0	0	315,196
42	Total Support Services - Pupils	2100	5,566,378	1,236,763	446,051	50,627	56,327	1,840	1,331	0	7,359,317
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	1,810,643	397,230	546,194	26,483	221,734	70	0	0	3,002,354
45	Educational Media Services	2220	511,611	201,248	57,868	202,149	0	0	8,731	0	981,607
46	Assessment & Testing	2230	10,346	151	184,410	2,721	0	0	0	0	197,628
47	Total Support Services - Instructional Staff	2200	2,332,600	598,629	788,472	231,353	221,734	70	8,731	0	4,181,589
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	255,328	46,883	321,961	2,326	0	74,101	30	0	700,629
50	Executive Administration Services	2320	422,895	105,030	27,339	6,483	0	20,562	0	0	582,309
51	Special Area Administration Services	2330	696,305	154,882	6,835	23,308	0	0	0	0	881,330
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	1,374,528	306,795	356,135	32,117	0	94,663	30	0	2,164,268

**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
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	1,996,414	446,577	53,217	10,900	61,259	11,862	8,750	0	2,588,979
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,996,414	446,577	53,217	10,900	61,259	11,862	8,750	0	2,588,979
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	140,000	29,327	0	0	0	0	0	0	169,327
60	Fiscal Services	2520	523,762	90,277	161,841	13,657	0	4,182	0	0	793,719
61	Operation & Maintenance of Plant Services	2540	0	0	311,021	0	0	0	0	0	311,021
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	1,008,344	257,370	570,166	1,329,724	13,703	3,203	13,622	0	3,196,132
64	Internal Services	2570	246,678	48,204	66,813	62,496	0	0	0	0	424,191
65	Total Support Services - Business	2500	1,918,784	425,178	1,109,841	1,405,877	13,703	7,385	13,622	0	4,894,390
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	15,910	0	0	0	0	0	0	0	15,910
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	47,038	17,576	124,311	0	0	0	0	0	188,925
70	Staff Services	2640	33,865	3,800	1,134	33	0	0	0	0	38,832
71	Data Processing Services	2650	560,848	167,935	1,560,676	113,192	752,955	0	0	0	3,155,606
72	Total Support Services - Central	2600	657,661	189,311	1,686,121	113,225	752,955	0	0	0	3,399,273
73	Other Support Services (Describe & Itemize)	2900	44,125	0	809,708	3,038	0	918	0	0	857,789
74	Total Support Services	2000	13,890,490	3,203,253	5,249,545	1,847,137	1,105,978	116,738	32,464	0	25,445,605
75	COMMUNITY SERVICES (ED)	3000	154,823	40,770	88,327	4,588	0	0	0	0	288,508
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
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			26,788			26,788
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			0			26,788			26,788
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						793,026			793,026
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						793,026			793,026
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			0			819,814			819,814
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0

	A	B	C	D	E	F	G	H	I	J	K
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
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		50,236,952	11,394,625	6,211,203	4,711,234	1,581,223	4,076,745	35,422	0	78,247,404
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,519,572)
117	20 – OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	140	758	15,118,848	0	0	0	15,119,746
124	Operation & Maintenance of Plant Services	2540	6,262,443	1,277,220	2,702,877	2,054,527	272,023	0	9,727	0	12,578,817
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560						0			0
127	Total Support Services - Business	2500	6,262,443	1,277,220	2,703,017	2,055,285	15,390,871	0	9,727	0	27,698,565
128	Other Support Services (Describe & Itemize)	2900	0	0	446,169	0	0	0	0	0	446,169
129	Total Support Services	2000	6,262,443	1,277,220	3,149,186	2,055,285	15,390,871	0	9,727	0	28,144,732
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110			0			0.00			0
134	Payments for Special Education Programs	4120			0			0			0
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400						0			0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		6,262,443	1,277,220	3,149,186	2,055,285	15,390,871	0	9,727	0	28,144,732
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										3,414,003
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
	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
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
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
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,510,943			2,510,943
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									
170	(Lease/Purchase Principal Retired) ¹¹							9,244,036			9,244,036
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			1,225			0			1,225
172	Total Debt Services	5000			1,225			11,754,979			11,756,204
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				1,225			11,754,979			11,756,204
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(224,679)
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	32,299	16,203	3,722,624	7,552	0	510	0	0	3,779,188
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	32,299	16,203	3,722,624	7552	0	510	0	0	3,779,188
185	COMMUNITY SERVICES (TR)	3000	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
189	Payments for Special Education Programs	4120			0			0			0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0
191	Payments for CTE Programs	4140			0			0			0
192	Payments for Community College Programs	4170			0			0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
196	Total Payments to Other Govt Units	4000			0			0			0
197	DEBT SERVICES (TR)	5000									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0

**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									
206	(Lease/Purchase Principal Retired) ¹¹							0			0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
208	Total Debt Services	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Disbursements/ Expenditures		32,299	16,203	3,722,624	7,552	0	510	0	0	3,779,188
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										413,579
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		363,629							363,629
216	Pre-K Programs	1125		0							0
217	Special Education Programs (Functions 1200-1220)	1200		324,368							324,368
218	Special Education Programs - Pre-K	1225		0							0
219	Remedial and Supplemental Programs - K-12	1250		18,877							18,877
220	Remedial and Supplemental Programs - Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		4,035							4,035
222	CTE Programs	1400		66,717							66,717
223	Interscholastic Programs	1500		32,255							32,255
224	Summer School Programs	1600		10,887							10,887
225	Gifted Programs	1650		0							0
226	Driver's Education Programs	1700		216							216
227	Bilingual Programs	1800		8,024							8,024
228	Truants' Alternative & Optional Programs	1900		409							409
229	Total Instruction	1000		829,417							829,417
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		173,215							173,215
233	Guidance Services	2120		52,352							52,352
234	Health Services	2130		83,670							83,670
235	Psychological Services	2140		4,700							4,700
236	Speech Pathology & Audiology Services	2150		3,158							3,158
237	Other Support Services - Pupils (Describe & Itemize)	2190		12,805							12,805
238	Total Support Services - Pupils	2100		329,900							329,900
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		58,996							58,996
241	Educational Media Services	2220		54,281							54,281
242	Assessment & Testing	2230		149							149
243	Total Support Services - Instructional Staff	2200		113,426							113,426
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		56,032							56,032
246	Executive Administration Services	2320		23,080							23,080
247	Service Area Administrative Services	2330		53,953							53,953
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0
250	Unemployment Insurance Pymts	2363		0							0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0

[illegible]

[illegible]

[illegible]

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	31,075,522
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	8,283,393
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	2,502,737
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	219,869
13	CTE Programs	1400	2,378,370
14	Interscholastic Programs	1500	1,594,427
15	Summer School Programs	1600	373,336
16	Gifted Programs	1650	0
17	Driver's Education Programs	1700	51,839
18	Bilingual Programs	1800	1,008,769
19	Truant Alternative & Optional Programs	1900	76,219
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	3,500,000
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	51,064,481
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	2,794,275
37	Guidance Services	2120	2,896,250
38	Health Services	2130	774,288
39	Psychological Services	2140	428,483
40	Speech Pathology & Audiology Services	2150	277,097
41	Other Support Services - Pupils (Describe & Itemize)	2190	302,798
42	Total Support Services - Pupils	2100	7,473,191
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	2,929,968
45	Educational Media Services	2220	1,136,005
46	Assessment & Testing	2230	137,110
47	Total Support Services - Instructional Staff	2200	4,203,083
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	842,780
50	Executive Administration Services	2320	868,017
51	Special Area Administration Services	2330	1,066,601
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	2,777,398

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	2,372,458
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	2,372,458
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	148,987
60	Fiscal Services	2520	813,978
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	2,372,409
64	Internal Services	2570	293,954
65	Total Support Services - Business	2500	3,629,328
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	288,121
70	Staff Services	2640	0
71	Data Processing Services	2660	2,584,359
72	Total Support Services - Central	2600	2,872,480
73	Other Support Services (Describe & Itemize)	2900	666,250
74	Total Support Services	2000	23,994,188
75	COMMUNITY SERVICES (ED)	3000	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	0
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	0
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		75,058,669
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Describe & Itemize)	2190	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	2,105,000
124	Operation & Maintenance of Plant Services	2540	11,753,773
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	13,858,773
128	Other Support Services (Describe & Itemize)	2900	290,000
129	Total Support Services	2000	14,148,773
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST. & GOVT. UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT. UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	0
134	Payments for Special Education Programs	4120	0
135	Payments for CTE Programs	4140	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	0
139	Total Payments to Other Govt. Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	0
143	Tax Anticipation Notes	5120	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
145	State Aid Anticipation Certificates	5140	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	0
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
151	Total Direct Disbursements/Expenditures		14,148,773
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	0
158	Payments for Special Education Programs	4120	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	0
164	Tax Anticipation Notes	5120	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
166	State Aid Anticipation Certificates	5140	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
168	Total Debt Services - Interest On Short-Term Debt	5100	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	9,377,318
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
170	(Lease/Purchase Principal Retired) ¹¹		4,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
172	Total Debt Services	5000	9,381,318
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		9,381,318
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Describe & Itemize)	2190	0
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	3,374,850
183	Other Support Services (Describe & Itemize)	2900	0
184	Total Support Services	2000	3,374,850
185	COMMUNITY SERVICES (TR)	3000	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	0
189	Payments for Special Education Programs	4120	0
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
196	Total Payments to Other Govt Units	4000	0
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	0
200	Tax Anticipation Notes	5120	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
202	State Aid Anticipation Certificates	5140	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
204	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) ^{1A}		0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	0
210	Total Disbursements/ Expenditures		3,374,850
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	593,125
216	Pre-K Programs	1125	0
217	Special Education Programs (Functions 1200-1220)	1200	206,349
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	11,677
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	5,042
222	CTE Programs	1400	23,516
223	Interscholastic Programs	1500	30,219
224	Summer School Programs	1600	10,391
225	Gifted Programs	1650	0
226	Driver's Education Programs	1700	265
227	Bilingual Programs	1800	11,865
228	Truants' Alternative & Optional Programs	1900	486
229	Total Instruction	1000	892,935
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	169,752
233	Guidance Services	2120	52,344
234	Health Services	2130	81,215
235	Psychological Services	2140	477
236	Speech Pathology & Audiology Services	2150	3,108
237	Other Support Services - Pupils (Describe & Itemize)	2190	12,210
238	Total Support Services - Pupils	2100	319,106
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	88,303
241	Educational Media Services	2220	61,232
242	Assessment & Testing	2230	2,002
243	Total Support Services - Instructional Staff	2200	151,537
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	51,510
246	Executive Administration Services	2320	29,987
247	Service Area Administrative Services	2330	41,059
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
253	Judgment and Settlements	2366	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
255	Reciprocal Insurance Payments	2368	0
256	Legal Services	2369	0
257	Total Support Services - General Administration	2300	122,556
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	129,497
260	Other Support Services - School Administration (Describe & Itemize)	2490	0
261	Total Support Services - School Administration	2400	129,497
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	2,688
264	Fiscal Services	2520	101,962
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	1,215,386
267	Pupil Transportation Services	2550	13,119
268	Food Services	2560	229,336
269	Internal Services	2570	45,712
270	Total Support Services - Business	2500	1,608,203
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	1,229
273	Planning, Research, Development, & Evaluation Services	2620	0
274	Information Services	2630	10,773
275	Staff Services	2640	0
276	Data Processing Services	2660	94,368
277	Total Support Services - Central	2600	106,370
278	Other Support Services (Describe & Itemize)	2900	60,025
279	Total Support Services	2000	2,497,294
280	COMMUNITY SERVICES (MR/SS)	3000	11,399
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	0
283	Payments for Special Education Programs	4120	0
284	Payments for CTE Programs	4140	0
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
295	Total Disbursements/Expenditures		3,401,628
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	30,363,323
302	Other Support Services (Describe & Itemize)	2900	0
303	Total Support Services	2000	30,363,323
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	0
307	Payments for Special Education Programs	4120	0
308	Payments for CTE Programs	4140	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/C)	6000	0
312	Total Disbursements/ Expenditures		30,363,323
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
321	Unemployment Insurance Payments	2363	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0
323	Risk Management and Claims Services Payments	2365	0
324	Judgment and Settlements	2366	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
326	Reciprocal Insurance Payments	2368	0
327	Legal Services	2369	0
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transportation)	2372	0
330	Total Support Services - General Administration	2000	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	0
333	Payments for Special Education Programs	4120	0
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
339	Other Interest or Short-Term Debt	5150	0
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	Total Disbursements/Expenditures		0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	9,404,135
349	Operation & Maintenance of Plant Services	2540	0
350	Total Support Services - Business	2500	9,404,135
351	Other Support Services (Describe & Itemize)	2900	0
352	Total Support Services	2000	9,404,135
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
354	Payments to Regular Programs	4110	0
355	Payments to Special Education Programs	4120	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
357	Total Payments to Other Govt Units	4000	0
358	DEBT SERVICES (FP&S)	5000	
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
360	Tax Anticipation Warrants	5110	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
362	Total Debt Service - Interest on Short-Term Debt	5100	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300	
364	Principal Retired)		0
365	Total Debt Service	5000	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	0
367	Total Disbursements/Expenditures		9,404,135
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	26,272,283	13,322,595	12,949,688	27,735,125	14,412,530
5	Operations & Maintenance	5,716,303	2,864,176	2,852,127	5,962,673	3,098,497
6	Debt Services **	9,346,402	4,876,455	4,469,947	11,313,752	6,437,297
7	Transportation	1,122,365	597,151	525,214	1,243,156	646,005
8	Municipal Retirement	1,340,208	675,724	664,484	1,406,729	731,005
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	(1,884)	0	(1,884)	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	408,117	204,289	203,828	425,290	221,001
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,337,973	675,724	662,249	1,406,729	731,005
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	45,541,767	23,216,114	22,325,653	49,493,454	26,277,340
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
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	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemized)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	Refunding Capital Appreciation Limited Tax 2004B	02/19/04	5,638,957	3	11,145,081		586,541		11,731,622	11,013,768
32	Refunding Capital Appreciation Limited Tax 2004C	02/19/04	24,238,841	3	9,904,078		391,020	6,700,000	3,595,098	3,375,115
33	GO Capital Appreciation School Bonds 2005B	11/17/05	18,500,926	2	31,376,666		2,775,199	2,495,000	31,656,865	29,719,791
34	GO Limited School Bonds Series 2005C	12/01/05	2,035,598	2	5,602,320		515,555		6,117,875	5,743,524
35	General Obligation Limited Tax School Bonds Series 2017	04/26/17	50,000,000	2	50,000,000				50,000,000	46,940,515
36	EPA Loan	N/A		7	49,036			49,036	0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			100,414,322		108,077,181	0	4,268,315	9,244,036	103,101,460	96,792,712
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 EPA Loan						
53	2. Funding Bonds	5. Tort Judgment Bonds		8. Other						
54	3. Refunding Bonds	6. Building Bonds		9. Other						

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K				
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2017														
4	RECEIPTS:														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		408,117							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees					10-1970					1,575				
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370					16,169				
10	Other Receipts (Describe & Itemize)					--									
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	Total Receipts						0	408,117	0	0	17,744				
13	DISBURSEMENTS:														
14	Instruction					10 or 50-1000		408,117			17,744				
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					10, 20, 40-2360-2370									
17	DEBT SERVICE														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300									
20	Debt Services Other (Describe & Itemize)					30-5400									
21	Total Debt Services									0					
22	Other Disbursements (Describe & Itemize)					--									
23	Total Disbursements						0	408,117	0	0	17,744				
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	0	0				
25	Reserved Fund Balance					714									
26	Unreserved Fund Balance					730	0	0	0	0	0				
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes ☐ No ☒ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances														
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).														

	A	B	C	D	E	F	G	H	I	J	K
48	b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30, 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	13,629,003	0	0	13,629,003						13,629,003
6	Depreciable Land	222	1,227,692	59,320	0	1,287,012	50	72,846	25,740	0	98,586	1,188,426
7	Buildings	230										
8	Permanent Buildings	231	90,227,934	2,825,667	0	93,053,601	50	49,284,682	1,861,072	0	51,145,754	41,907,847
9	Temporary Buildings	232			0	0	20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	9,935,673	3,564,703	0	13,500,376	20	3,405,507	675,019	0	4,080,526	9,419,850
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	31,560,302	1,802,192	0	33,362,494	10	14,340,870	3,336,249	0	17,677,119	15,685,375
13	5 Yr Schedule	252			0	0	5	0	0	0	0	0
14	3 Yr Schedule	253			0	0	3	0	0	0	0	0
15	Construction In Progress	260	374,705	13,131,438	374,705	13,131,438	-					13,131,438
16	Total Capital Assets	200	146,955,309	21,383,320	374,705	167,963,924		67,103,905	5,898,080	0	73,001,985	94,961,939
17	Non-Capitalized Equipment	700				45,149	10		4,515			
18	Allowable Depreciation								5,902,595			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	78,247,404	
9	O&M	Expenditures 15-22, L151	Total Expenditures		28,144,732	
10	DS	Expenditures 15-22, L174	Total Expenditures		11,756,204	
11	TR	Expenditures 15-22, L210	Total Expenditures		3,779,188	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		3,216,269	
13	TORT	Expenditures 15-22, L342	Total Expenditures		0	
14			Total Expenditures	\$	125,143,797	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D, F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D, F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		238,115	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		302,954	
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		3,120,293	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		288,508	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		819,814	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		1,581,223	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		35,422	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		15,390,871	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		9,727	
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		9,244,036	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		4,035	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		10,887	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		29,118	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	31,075,003	
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		94,068,794	
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018		7,084.63	
79			Estimated OEPP (Line 77 divided by Line 78)	\$	13,277.87	
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet Row	ACCOUNT NO - TITLE			Amount
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			670,369
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			896,542
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			0
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			0
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			10,276
99	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)			0
100	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)			0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals			22,248
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts			0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts			0
104	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			0
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education			1,855,405
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education			327,425
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed			337,450
108	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast			47,917
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative			0
110	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education			16,169
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation			2,127,845
112	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants			0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy			0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education			125,000
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant			0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery			0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant			0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)			0
119	ED-O&M-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant			0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success			0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools			0
124	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects			0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources			81,172
126	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)			0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100 Total Title V			0
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200 Total Food Service			3,689,329
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300 Total Title I			2,934,569
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400 Total Title IV			0
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			907,554
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			5

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
	10-2100-300	Diane Dudzik	72,884	25,000	47,884
	20-2540-400	Nicor Exchange	353,280	25,000	328,280
	20-2540-400	Constellation Newenergy	756,555	25,000	731,555
	10-2560-300	Quest Food Management	162,970	25,000	137,970
	10-2630-300	Victory Media	52,000	25,000	27,000
	10-2900-300	Illinois Public Risk Fund	646,924	25,000	621,924
	10-2900-300	CLIC - Collective Liability	552,051	25,000	527,051
	10-2300-400	Blue Cross Blue Shield	3,168,532	25,000	3,143,532
	10-2300-400	Dearborn National	32,054	25,000	7,054
	10-2100-300	Louis Kyros	97,350	25,000	72,350
	10-2200-300	American Institution for Research	361,996	25,000	336,996
	10-2300-400	University of Chicago	31,048	25,000	6,048
	10-2520-300	Baker Tilly	38,150	25,000	13,150
	10-2660-300	Advanced Processing and Imaging	46,140	25,000	21,140
	40-2550-300	Lakeview Bus Lines	2,920,891	25,000	2,895,891
	10-2100-300	Maxim Staffing Solutions	142,130	25,000	117,130
	10-1000-300	Odysseyware	158,000	25,000	133,000
	10-1000-300	Athletico	88,755	25,000	63,755
	20-2540-300	BSA	47,760	25,000	22,760
	10-2200-300	Sticksel consulting	48,000	25,000	23,000
	10-1000-300	Decision Ed	155,900	25,000	130,900
				0	0
				0	0
				0	0
				0	0
				0	0

[illegible]

[illegible]

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			9,933,370	525,000	9,408,370

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>				1,900,534			
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .				352,739			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			52,044,691		52,044,691	
20	Support Services:							
21	Pupil	2100			7,631,559		7,631,559	
22	Instructional Staff	2200			4,064,550		4,064,550	
23	General Admin.	2300			2,297,303		2,297,303	
24	School Admin	2400			2,656,425		2,656,425	
25	Business:							
26	Direction of Business Spt. Srv.	2510	171,339	0		171,339	0	
27	Fiscal Services	2520	894,141	0		894,141	0	
28	Oper. & Maint. Plant Services	2540		13,781,322		13,781,322	0	
29	Pupil Transportation	2550		3,785,534			3,785,534	
30	Food Services	2560		1,455,454			1,455,454	
31	Internal Services	2570	471,415	0		471,415	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		18,980			18,980	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		197,768			197,768	
36	Staff Services	2640	39,316	0		39,316	0	
37	Data Processing Services	2660	2,510,373	0		2,510,373	0	
38	Other:	2900		1,311,308			1,311,308	
39	Community Services	3000		317,626			317,626	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(9,408,370)		(9,408,370)	
41	Total			4,086,584	80,154,150	17,867,906	66,372,828	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	4,086,584	Total Indirect costs:	17,867,906	
44				Total Direct Costs:	80,154,150	Total Direct Costs:	66,372,828	
45				=	5.10%	=	26.92%	
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	J. Sterling Morton High School 06-016-2010-17										
7											
8	☐ Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡										
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters; for additional space use line 33 and 38)					
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs										
14	Employee Benefits										
15	Energy Purchasing										
16	Food Services										
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance		X	X		CLIC					
20	Investment Pools										
21	Legal Services										
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel										
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation										
31	Vocational Education Cooperatives										
32	All Other Joint/Cooperative Agreements										
33	Other										
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name: J. Sterling Morton High School District 201
RCDT Number: 06-016-2010-17

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	582,309		582,309	650,117		650,117
2. Special Area Administration Services	2330	881,330		881,330	803,899		803,899
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	169,327	0	169,327	176,392		176,392
5. Internal Services	2570	424,191		424,191	877,083		877,083
6. Direction of Central Support Services	2610	15,910		15,910	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,073,067	0	2,073,067	2,507,491	0	2,507,491
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							21%

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



Contact Name (for questions)

2.12.19

Date

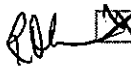
2/12/19 708-780-2800

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.

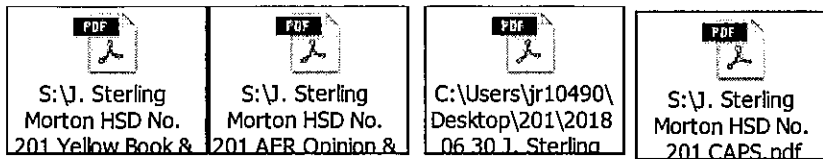
- | | |
|--|--|
| 1. Page 5, Row 12 Other Current Assets | Prepaid expenses |
| 2. Page 10, Row 74 Other Food Service | Sales of food from vending |
| 3. Page 10, Row 78 Admissions - Other | Fine Arts production admission revenue |
| 4. Page 10, Row 81 Other District/School Activity Revenue | Transcripts and lifesaving fee revenues |
| 5. Page 11, Row 107 Other Local Revenues | Erate reimbursements, misc revenues |
| 6. Page 12, Row 171 Other Restricted Revenue from State Sources | State library grant |
| 7. Page 13, Row 200 Food Service - Other | Food commodities |
| 8. Page 14, Row 272 Other Restricted Revenue from Federal Sources | NIEU, DORS, Sig grant revenues |
| 9. Ed Fund - Page 15, Row 41 Other Support Services - Pupils | Paraprofessional, activities, extra duty salaries and expe |
| 10. Ed Fund - Page 16, Row 73 Other Support Services | Workers comp. unemployment insurance |
| 11. O&M Fund - Page 17, Row 128 Other Support Services | School library, workers comp, and building insurance |
| 12. DS Fund - Page 18, Row 165 Debt Services - Other | Debt fees |
| 13. IMRF Fund - Page 19, Row 231 Other Support Services - Pupils | TRS and THIS payments |
| 14. IMRF Fund - Page 20, Row 272 Other Support Services | TRS and THIS payments |
| 15. Short-term long-term debt-Page 25-Any differences described and itemized | Capital appreciation bonds |

J. Sterling Morton High School District 201
06-016-2010-17

enses

Reference Pages.

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



[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	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.					
5	If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	75,727,832	31,558,735	4,192,767	30,393	111,509,727
9	Direct Expenditures	78,247,404	28,144,732	3,779,188		110,171,324
10	Difference	(2,519,572)	3,414,003	413,579	30,393	1,338,403
11	Fund Balance - June 30, 2018	43,717,664	5,646,697	1,015,271	7,967,527	58,347,159
12	Balanced - no deficit reduction plan is required.					
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.

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

Description:

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

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

What Basis of Accounting is used?

Accounting for late payments (Audit Questionnaire Section D)

Are Federal Expenditures greater than \$750,000?

Is all Single Audit information completed and enclosed?

Is Budget Deficit Reduction Plan Required?

3. Page 3: Financial Information must be completed.

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

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

4. Page 5: Cells C4:I4 Acct 111-115 - Cash Balances cannot be negative.

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

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

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

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

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

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

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

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

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

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

Fund 10, Cell C13 must = Cell C41.

Fund 20, Cell D13 must = Cell D41.

Fund 30, Cell E13 must = Cell E41.

Fund 40, Cell F13 must = Cell F41.

Fund 50, Cell G13 must = Cell G41.

Fund 60, Cell H13 must = Cell H41.

Fund 70, Cell I13 must = Cell I41.

Fund 80, Cell J13 must = Cell J41.

Fund 90, Cell K13 must = Cell K41.

Agency Fund, Cell L13 must = Cell L41.

General Fixed Assets, Cell M23 must = Cell M41.

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

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

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

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

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

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

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

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

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

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

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

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

Note: Explain any unreconcilable differences in the Itemization sheet.

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

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

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

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

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

Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)

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

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

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

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

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

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

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

14. Page 31: SHARED OUTSOURCED SERVICES, Completed.

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

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

DISTRICT/JOINT AGREEMENT NAME J. Sterling Morton High School District 20	RCDT NUMBER 06-016-2010-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Mr. Timothy Truesdale		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5801 W. Cermak Rd Cicero 60804		E-MAIL ADDRESS: michael.malatt@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Michael Malatt, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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

J. Sterling Morton High School District 201

06-016-2010-17

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

J. Sterling Morton High School District 201
06-016-2010-17
SINGLE AUDIT INFORMATION CHECKLIST

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

**J. Sterling Morton High School District 201
06-016-2010-17**

**RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2018**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 11,741,217
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		352,739
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(144,542)
AFR TOTAL FEDERAL REVENUES:		\$ 11,949,414

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

To remove value of commodities already included	\$ (352,739)

ADJUSTED AFR FEDERAL REVENUES	\$ 11,596,675
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 9,431,279
------------------	----------	--------------

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Qualified School Construction Bond Rebates are excluded from the SEFA	\$ 2,165,396

ADJUSTED SEFA FEDERAL REVENUE:	\$ 11,596,675
---------------------------------------	----------------------

DIFFERENCE:	\$ -
--------------------	-------------

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US Department of Education Passed Through Illinois State Board of Education											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income PY 17	84.010	17-4300-00	2,825,477	85,469	2,825,447	0	85,469	0	0	2,910,916	3,292,765
Title I - Low Income PY 18	84.010	18-4300-00	0	2,849,100	0	0	2,849,100	0	4,673	2,853,773	3,562,679
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			2,825,477	2,934,569	2,825,447	0	2,934,569	0	4,673	5,764,689	6,855,444
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III - LIPLEP PY 17	84.365A	17-4909-00	81,555	7,646	81,555	0	7,646	0	0	89,201	171,143
Title III - LIPLEP PY 18	84.365A	18-4909-00	0	149,008	0	0	149,008	0	1,345	150,353	202,358
Title III - Immigrant Education Program PY17	84.365A	17-4905-00	5,052	0	5,052	0	0	0	0	5,052	10,459
Title III - Immigrant Education Program PY18	84.365A	18-4905-00	0	5,407	0	0	5,407	0	0	5,407	5,407
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			86,607	162,061	86,607	0	162,061	0	1,345	250,013	389,367
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION GRANTS TO STATES											
IDEA - Flow Through PY 17 (M)	84.027	17-4620-00	1,358,666	0	1,358,666	0	0	0	0	1,358,666	2,815,434
IDEA - Flow Through PY 18 (M)	84.027	18-4620-00	0	907,554	0	0	907,554	0	120	907,674	3,069,467
IDEA - Room & Board PY 17 (M)	84.027	17-4625-00	0	551	0	0	0	0	0	0	0
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			1,358,666	908,105	1,358,666	0	907,554	0	120	2,266,340	5,884,901
SUBTOTAL SPECIAL EDUCATION GRANTS CLUSTER (IDEA)			1,358,666	908,105	1,358,666	0	907,554	0	120	2,266,340	5,884,901
SCHOOL IMPROVEMENT GRANTS CLUSTER											
SCHOOL IMPROVEMENT GRANTS											
SIG - School Improvement Grant (Section 1003(g)) PY 17	84.377	17-4339-00	1,983,124	16,894	1,983,124	0	16,894	0	0	2,000,018	2,007,179
SIG - School Improvement Grant (Section 1003(g)) PY 18	84.377	18-4339-00	0	489,639	0	0	489,639	0	12,976	502,615	507,161
Subtotal - 84.377 - SCHOOL IMPROVEMENT GRANTS			1,983,124	506,533	1,983,124	0	506,533	0	12,976	2,502,633	2,514,340

[illegible]

[illegible]

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US Dept of Health and Human Services											
Illinois Department of Healthcare and Family Services											
Medicaid Admin Outreach PY 17	93.778	17-4991-00	178,242	0	178,242	0	0	0	0	178,242	0
Medicaid Admin Outreach PY 18	93.778	18-4991-00	0	242,283	0	0	242,283	0	0	242,283	0
Subtotal - 93.778 - MEDICAL MATCHING - ADMIN. OUTREACH			178,242	242,283	178,242	0	242,283	0	0	420,525	0
Subtotal Medicaid Cluster			178,242	242,283	178,242	0	242,283	0	0	420,525	0
Total Federal Awards			10,158,384	9,431,279	10,158,354	0	9,430,728	0	19,114	19,608,196	17,237,841

• (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.

¹ 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.

² 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.

³ 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)

⁴ 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.

J. Sterling Morton High School District 201

06-016-2010-17

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2018

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of J. Sterling Morton High School District 201 and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, J. Sterling Morton High School District 201 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None noted.		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by J. Sterling Morton High School District 201 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	352,739	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash \$352,739

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

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

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

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

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555	Child Nutrition Cluster	3,486,908
84.027	Special Education Cluster (IDEA)	907,554
	Total Amount Tested as Major	\$4,394,462

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

\$9,430,728

% tested as Major

46.60%

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

Auditee qualified as low-risk auditee? YES x NO

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

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

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

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

**J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018**

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER: ¹¹	2018- <u>001</u>	2. THIS FINDING IS:	☐ New	☒ Repeat from Prior Year?	
				Year originally reported?	2016

3. Criteria or specific requirement

District should be able to prepare their own completed external financial statements and Schedule of Expenditures for Federal Awards. The District's financial records should be presented to the auditor in such a manner that are free of material audit adjustments.

4. Condition

The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports. Without assistance by the external auditor, the District may not be able to detect a material omission or disclosure in the financial statements and Schedule of Federal Expenditures.

5. Context¹²

During our audit, we prepared the completed external financial statements, including material audit entries, and the Schedule of Federal Expenditures as the district was unable to prepare these reports.

6. Effect

The District may not be able to identify material misstatements within the external financial statements and the Schedule of Federal Expenditures.

7. Cause

This finding was caused by a lack of internal controls over external financial reporting processes.

8. Recommendation

We recommend that management seek training to enable them to prepare completed external financial statements and the Schedule of Expenditure of Federal Awards if management determines that this is a risk they wish to address.

9. Management's response¹³

See corrective action plan.

¹⁴ 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.).

⁴⁴ Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

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

**J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018**

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2018- 002** **2. THIS FINDING IS:** ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2014

3. Criteria or specific requirement

The District should maintain an effective system of internal controls and segregation of duties within the payroll process and accounts payable process. Currently, payroll clerks have access to change pay rates and also to process payroll. In addition, the Fiscal Services Coordinator, CFO, and HR have access to pay rates and the payroll system. In addition, there should be proper segregation of duties around the accounts payable function and limited access to check stock.

4. Condition

Payroll clerks, the Fiscal Services Coordinator, CFO, and HR all have the ability to access pay rates and access to the payroll system. The Assistant bookkeeper and Payroll Coordinator both have access to check stock. This can lead to checks being paid to inappropriate personnel or fake vendors. Check stock is not maintained in secured location and is accessible to individuals who have access within the business office.

5. Context¹²

During the course of the audit, we noted that several employees had the ability to change pay rates and process payroll and had access to check stock.

6. Effect

An ineffective control system within the payroll process could allow for unauthorized changes to the payroll system to go undetected and errors could be present within the financial statements. Ineffective controls around accounts payable can lead to checks being sent out without approval by the Fiscal Services Coordinator or CFO.

7. Cause

This deficiency was caused by a lack of segregation of duties within the payroll and accounts payable process.

8. Recommendation

We recommend restricting access to pay rates for employees that have the ability to process payroll. We also recommend limiting access to check stock to designated employees and that check stock be stored in a secure location that is only accessible by these designated employees.

9. Management's response¹³

See corrective action plan.

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

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

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

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2018- 003** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Special Education Cluster (IDEA)

4. Project No.: 18-4620-00 5. CFDA No.: 84.027

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

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

Per the OMB 2017 Compliance Supplement, Part 3 - Compliance Requirements, Section L - Reporting, one of the audit objectives is to "Determine Whether the required reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements."

9. Condition¹⁵

In the two reimbursement claim requests selected for testing, we noted that the submitted reports did not agree to underlying supporting documentation.

10. Questioned Costs¹⁶

None noted.

11. Context¹⁷

BT noted that this was not an isolated incident as two claim submissions under the grant contained errors due to incorrect placement of decimals, resulting in inaccurate requests.

12. Effect

The District submitted erroneous reimbursement claims if these claims are not effectively reviewed before submission.

13. Cause

The District's review process was ineffective in preventing reporting errors within the reimbursement claim requests.

14. Recommendation

The District should ensure that a qualified individual other than the original preparer reviews reimbursement claims, tracing amounts to underlying supporting documentation.

15. Management's response¹⁸

See corrective action plan.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2018- 004** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: Child Nutrition Cluster

4. Project No.: 18-4220-00 5. CFDA No.: 10.553

6. Passed Through: Illinois State Board of Education

7. Federal Agency: US Department of Education

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

Per Part 3, section C, Cash Management, of the OMB Compliance Supplement, recipients of federal funds should have effective internal controls implemented to ensure that funding received from federal awards is properly supported and accounted.

9. Condition¹⁵

The September 2017 breakfast reimbursement payment was not reflected in the District's trial balance until 1/31/2018.

10. Questioned Costs¹⁶

None noted.

11. Context¹⁷

Finding is an isolated instance as no other issues were noted.

12. Effect

The District's monitoring of food service revenue was inaccurate and could result in the District being unaware of its food service program operating on a for-profit basis.

13. Cause

The District is not appropriately monitoring receipts to ensure that they agree to the amount requested.

14. Recommendation

The District should implement procedures to ensure grant receipts are recorded in a timely manner for submitted claims

15. Management's response¹⁸

See corrective action plan.

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

**J. Sterling Morton High School District 201
06-016-2010-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2017-001	The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports and without assistance by the external auditor may not be able to detect a material omission or disclosure.	The District will continue to use the cash basis of accounting. The cost of hiring additional internal control staff to perform this function will outweigh the benefits. Using the external auditor to make these entries lends confidence to our financial reports.
2017-002	Payroll clerks, the Fiscal Services Coordinator, CFO, and HR all have the ability to access pay rates and access to the payroll system. The Assistant bookkeeper and Payroll Coordinator both have access to check stock. This can lead to checks being paid to inappropriate personnel or fake vendors. Check stock is not maintained in secured location and is accessible to individuals who have access within the business office.	Finding still exists in the current year. The District has determined that access given to these individuals are necessary to continue operations. However, the District will continue to have compensating controls in place to ensure payroll and vendor payments are accurate.
2017-003	The District has no formal review process in place to re-run expenditure reports after reclassifying entries are made to ensure that the expenditure detail agrees to the reimbursement claim without exception.	All expenditures are reported in the final expenditure report to ISBE, as such, the District has determined the additional work of re-running the expenditure reports to be inefficient.

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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