

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report *
 June 30, 2018**

School District
 Joint Agreement

| <u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i> | <u>Accounting Basis:</u> | <u>Certified Public Accountant Information</u> | | |
|---|--|--|--------------------------------------|---------------------------|
| School District/Joint Agreement Number: 54-092-1180-24 | <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL | Name of Auditing Firm: CliftonLarsonAllen LLP | | |
| County Name: Vermilion | | Name of Audit Manager: Hope Wheeler | | |
| Name of School District/Joint Agreement: Danville Community Consolidated School District #118 | <p align="center"><u>Filing Status:</u> Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p> | Address: 2 East Main Street, Suite 120 | | |
| Address: 115 E Williams | | City: Danville | State: IL | Zip Code: 61832 |
| City: Danville | | Phone Number: 217-442-1643 | Fax Number: | |
| Email Address: GeddisA@danville118.org | | IL License Number (9 digit): 066-004450 | Expiration Date: 9/30/2021 | |
| Zip Code: 61832 | | Email Address: hope.wheeler@claconnect.com | | |
| <p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified</p> <p><input type="checkbox"/> Adverse</p> <p><input type="checkbox"/> Disclaimer</p> | <p><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p> | ISBE Use Only | | |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator | <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____ | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS | | |
| District Superintendent/Administrator Name (Type or Print): Dr. Alicia Geddis | Township Treasurer Name (type or print) | Regional Superintendent/Cook ISC Name (Type or Print): | | |
| Email Address: GeddisA@danville118.org | Email Address: | Email Address: | | |
| Telephone: 217-444-1002 | Fax Number: 217-444-1006 | Telephone: | Fax Number: | |
| Signature & Date: | Signature & Date: | Signature & Date: | | |

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

**DANVILLE COMMUNITY CONSOLIDATED
SCHOOL DISTRICT NO. 118
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INDEPENDENT AUDITORS' REPORT

Danville Community Consolidated
School District No. 118
Danville, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Danville Community Consolidated School District No. 118 (District), as of and for the year ended June 30, 2018, and have issued our report thereon dated November 30, 2018, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information on pages 5 through 26 and 33 of this regulatory-based Annual Financial Report is presented for the purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards on pages 40a through 40c, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is also presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information on pages 2 through 4, 27 through 32, and 34 through 39 of this regulatory-based Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Danville, Illinois
November 30, 2018

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

Part C - #20 - See findings at pages 43 and 44.

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

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

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

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

Date 9/30/2018

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

| Account Name | 3110 | 3500 | 3510 | 3100 | 3105 | Total |
|---|------|---------|---------|---------|------|---------|
| Deferred Revenues (490) | | | | | | |
| Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950) | | | | | | 0 |
| Direct Receipts/Revenue | | | | | | |
| Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950) | | 442,541 | 150,461 | 104,690 | | 697,692 |
| Total | | | | | | 697,692 |

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

CliftonLarsonAllen 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.

Hope Wheeler

Signature

11/30/2018
mm/dd/yyyy

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

| | A | B | C | D | E | F | G | H | I | J | K | L | M | |
|----|--|---|--------------|-------------------------------------|-------------------------------------|---|-----------------------------|------------|-------------------------|-----------------------|----------|---------------------|----------|--|
| 1 | 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 2017 | | | | Equalized Assessed Valuation (EAV): | | | | 351,165,943 | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Educational | | | Operations & Maintenance | | | Transportation | | | Combined Total | | Working Cash | | |
| 10 | Rate(s): | 0.027951 | | + | 0.005138 | | + | 0.002055 | | = | 0.035140 | | 0.005138 | |
| 11 | | | | | | | | | | | | | | |
| 13 | B. Results of Operations * | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | Receipts/Revenues | | | Disbursements/ Expenditures | | | Excess/ (Deficiency) | | | Fund Balance | | | | |
| 16 | 69,094,820 | | | 66,802,479 | | | 2,292,341 | | | 30,196,185 | | | | |
| 17 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | |
| 20 | C. Short-Term Debt ** | | | | | | | | | | | | | |
| 21 | CPPRT Notes | | TAWs | | TANs | | TO/EMP. Orders | | GSA Certificates | | | | | |
| 22 | 0 | | + | 0 | | + | 0 | | + | 0 | | + | 0 | |
| 23 | Other | | Total | | | | | | | | | | | |
| 24 | 0 | | = | 0 | | | | | | | | | | |
| 25 | ** The numbers shown are the sum of entries on page 25. | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | |
| 28 | D. Long-Term Debt | | | | | | | | | | | | | |
| 29 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | <input type="checkbox"/> | a. 6.9% for elementary and high school districts, | | | | | | 48,460,900 | | | | | | |
| 32 | <input checked="" type="checkbox"/> | b. 13.8% for unit districts. | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | |
| 34 | Long-Term Debt Outstanding: | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | |
| 36 | c. Long-Term Debt (Principal only) | | | | | | Acct | | | | | | | |
| 37 | Outstanding:..... | | | | | | 511 | | 32,327,533 | | | | | |
| 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 during future reporting periods. | | | | | | | | | | | | | |
| 42 | Attach sheets as needed explaining each item checked. | | | | | | | | | | | | | |
| 44 | <input type="checkbox"/> | Pending Litigation | | | | | | | | | | | | |
| 45 | <input type="checkbox"/> | Material Decrease in EAV | | | | | | | | | | | | |
| 46 | <input type="checkbox"/> | Material Increase/Decrease in Enrollment | | | | | | | | | | | | |
| 47 | <input type="checkbox"/> | Adverse Arbitration Ruling | | | | | | | | | | | | |
| 48 | <input type="checkbox"/> | Passage of Referendum | | | | | | | | | | | | |
| 49 | <input type="checkbox"/> | Taxes Filed Under Protest | | | | | | | | | | | | |
| 50 | <input type="checkbox"/> | Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) | | | | | | | | | | | | |
| 51 | <input type="checkbox"/> | Other Ongoing Concerns (Describe & Itemize) | | | | | | | | | | | | |
| 53 | Comments: | | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K | L | M | N | O | Q | R |
|----|---|--|---|---|---|---|---|---|---|---|---|---------------|----------------|-------------------|-----------------------------|---------------|
| 1 | ESTIMATED FINANCIAL PROFILE SUMMARY | | | | | | | | | | | | | | | |
| 2 | (Go to the following website for reference to the Financial Profile) | | | | | | | | | | | | | | | |
| 3 | https://www.isbe.net/Pages/School-District-Financial-Profile.aspx | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | |
| 7 | District Name: | Danville Community Consolidated School District #118 | | | | | | | | | | | | | | |
| 8 | District Code: | 54-092-1180-24 | | | | | | | | | | | | | | |
| 9 | County Name: | Vermilion | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | |
| 11 | 1. Fund Balance to Revenue Ratio: | | | | | | | | | | | Total | Ratio | Score | 4 | |
| 12 | Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | Funds 10, 20, 40, 70 + (50 & 80 if negative) | | | | | | | | | | 30,196,185.00 | 0.440 | Weight | 0.35 | |
| 13 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | | | | | | | | | | 68,562,028.00 | | Value | 1.40 | |
| 14 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20 | | | | | | | | | | (532,792.00) | | | | |
| 15 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | | | | | | | | |
| 16 | 2. Expenditures to Revenue Ratio: | | | | | | | | | | | Total | Ratio | Score | 4 | |
| 17 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | | | | | | | | | | 66,802,479.00 | 0.974 | Adjustment | 0 | |
| 18 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | | | | | | | | | | 68,562,028.00 | | Weight | 0.35 | |
| 19 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20 | | | | | | | | | | (532,792.00) | | | | |
| 20 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | | | | | | | | |
| 21 | Possible Adjustment: | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | |
| 23 | 3. Days Cash on Hand: | | | | | | | | | | | Total | Days | Score | 3 | |
| 24 | Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | | | | | | | | | | 29,852,892.00 | 160.87 | Weight | 0.10 | |
| 25 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | | | | | | | | | | 185,562.44 | | Value | 0.30 | |
| 26 | | | | | | | | | | | | | | | | |
| 27 | 4. Percent of Short-Term Borrowing Maximum Remaining: | | | | | | | | | | | Total | Percent | Score | 4 | |
| 28 | Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) | Funds 10, 20 & 40 | | | | | | | | | | 0.00 | 100.00 | Weight | 0.10 | |
| 29 | EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | (.85 x EAV) x Sum of Combined Tax Rates | | | | | | | | | | 10,488,975.55 | | Value | 0.40 | |
| 30 | | | | | | | | | | | | | | | | |
| 31 | 5. Percent of Long-Term Debt Margin Remaining: | | | | | | | | | | | Total | Percent | Score | 2 | |
| 32 | Long-Term Debt Outstanding (P3, Cell H37) | | | | | | | | | | | 32,327,533.00 | 33.29 | Weight | 0.10 | |
| 33 | Total Long-Term Debt Allowed (P3, Cell H31) | | | | | | | | | | | 48,460,900.13 | | Value | 0.20 | |
| 34 | | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | Total Profile Score: | 3.70 * |
| 36 | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | |

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 (Enter Whole Dollars) | Acct. # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | 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 | | 1,564,221 | 39,130 | 170,190 | 1,071,897 | 5,693 | 243,853 | 216,154 | 49,783 | 204,903 |
| 5 | Investments | 120 | 18,547,772 | 4,271,011 | 70,800 | 1,479,281 | 1,831,124 | 204,187 | 2,663,426 | 1,346,505 | |
| 6 | Taxes Receivable | 130 | 9,279,192 | 1,651,101 | 2,246,951 | 660,441 | 2,432,965 | | 165,111 | 1,608,207 | 165,111 |
| 7 | Interfund Receivables | 140 | | | | 100,000 | | | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | 3,755,471 | | | 593,002 | | | | | |
| 9 | Other Receivables | 160 | 4,378 | 125 | | | | | | 12 | |
| 10 | Inventory | 170 | 271,581 | | | | | | | | |
| 11 | Prepaid Items | 180 | 66,430 | | | | | | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | | | | | | | |
| 13 | Total Current Assets | | 33,489,045 | 5,961,367 | 2,487,941 | 3,904,621 | 4,269,782 | 448,040 | 3,044,691 | 3,004,507 | 370,014 |
| 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 | | | | | 100,000 | | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | | | | | | | |
| 27 | Other Payables | 430 | 423,545 | 129,015 | | 206,522 | 121 | | | 232,349 | 204,903 |
| 28 | Contracts Payable | 440 | | | | | | | | | |
| 29 | Loans Payable | 460 | | | | | | | | | |
| 30 | Salaries & Benefits Payable | 470 | 3,401,160 | | | | 104,075 | | | 10,020 | |
| 31 | Payroll Deductions & Withholdings | 480 | | | | | | | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 9,566,644 | 1,651,101 | 2,246,951 | 660,441 | 2,432,965 | | 165,111 | 1,608,207 | 165,111 |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | | | | |
| 34 | Total Current Liabilities | | 13,391,349 | 1,780,116 | 2,246,951 | 866,963 | 2,637,161 | 0 | 165,111 | 1,850,576 | 370,014 |
| 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 | 2,080,000 | 275,000 | 240,990 | 3,037,658 | 1,632,621 | 448,040 | | 1,153,931 | |
| 39 | Unreserved Fund Balance | 730 | 18,017,696 | 3,906,251 | | | | | 2,879,580 | | |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 33,489,045 | 5,961,367 | 2,487,941 | 3,904,621 | 4,269,782 | 448,040 | 3,044,691 | 3,004,507 | 370,014 |

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 | | 702,506 | | |
| 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 | | 702,506 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | |
| 16 | Land | 220 | | 2,318,348 | |
| 17 | Building & Building Improvements | 230 | | 43,743,744 | |
| 18 | Site Improvements & Infrastructure | 240 | | 6,677,529 | |
| 19 | Capitalized Equipment | 250 | | 1,138,023 | |
| 20 | Construction in Progress | 260 | | 349,172 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 240,990 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 32,086,543 |
| 23 | Total Capital Assets | | | 54,226,816 | 32,327,533 |
| 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 | 702,506 | | |
| 34 | Total Current Liabilities | | 702,506 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 32,327,533 |
| 37 | Total Long-Term Liabilities | | | | 32,327,533 |
| 38 | Reserved Fund Balance | 714 | | | |
| 39 | Unreserved Fund Balance | 730 | | | |
| 40 | Investment in General Fixed Assets | | | 54,226,816 | |
| 41 | Total Liabilities and Fund Balance | | 702,506 | 54,226,816 | 32,327,533 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 11,000,824 | 3,519,433 | 2,876,213 | 660,822 | 2,603,522 | 22,513 | 196,450 | 1,633,846 | 165,720 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 40,000 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 37,918,297 | 0 | 0 | 5,841,409 | 0 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 9,628,070 | 0 | 581,816 | 289,515 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 58,587,191 | 3,519,433 | 3,458,029 | 6,791,746 | 2,603,522 | 22,513 | 196,450 | 1,633,846 | 165,720 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 23,800,323 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 82,387,514 | 3,519,433 | 3,458,029 | 6,791,746 | 2,603,522 | 22,513 | 196,450 | 1,633,846 | 165,720 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 36,858,577 | | | | 1,022,586 | | | | |
| 13 | Support Services | 2000 | 19,321,397 | 3,936,171 | | 4,562,538 | 1,312,500 | 0 | | 1,395,750 | 746,449 |
| 14 | Community Services | 3000 | 803,731 | 0 | | 0 | 91,576 | | | | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 1,320,065 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 3,979,151 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 58,303,770 | 3,936,171 | 3,979,151 | 4,562,538 | 2,426,662 | 0 | | 1,395,750 | 746,449 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 23,800,323 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 82,104,093 | 3,936,171 | 3,979,151 | 4,562,538 | 2,426,662 | 0 | | 1,395,750 | 746,449 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 283,421 | (416,738) | (521,122) | 2,229,208 | 176,860 | 22,513 | 196,450 | 238,096 | (580,729) |
| 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 | | | | | | | | | |
| 26 | Transfer of Working Cash Fund Interest | 7120 | | | | | | | | | |
| 27 | Transfer Among Funds | 7130 | | | | | | | | | |
| 28 | Transfer of Interest | 7140 | | | | | | | | | |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 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 | | | | | | | | | |
| 34 | Premium on Bonds Sold | 7220 | | | | | | | | | |
| 35 | Accrued Interest on Bonds Sold | 7230 | | | | | | | | | |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | | | | | | | | | |
| 37 | Transfer to Debt Service to Pay Principal on Capital Leases | 7400 | | | 492,185 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on Capital Leases | 7500 | | | 40,607 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | | | | | | | | | |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 1,641,937 | | | | | | | | |
| 44 | Total Other Sources of Funds | | 1,641,937 | 0 | 532,792 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 2 | 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 | (90) Fire Prevention & Safety |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 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 | | | | | | | | | |
| 50 | Transfer of Interest | 8140 | | | | | | | | | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 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 | 492,185 | | | | | | | | |
| 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 | 40,607 | | | | | | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | |
| 76 | Total Other Uses of Funds | | 532,792 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 1,109,145 | 0 | 532,792 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 1,392,566 | (416,738) | 11,670 | 2,229,208 | 176,860 | 22,513 | 196,450 | 238,096 | (580,729) |
| 79 | Fund Balances - July 1, 2017 | | 18,705,130 | 4,597,989 | 229,320 | 808,450 | 1,455,761 | 425,527 | 2,683,130 | 915,835 | 580,729 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances - June 30, 2018 | | 20,097,696 | 4,181,251 | 240,990 | 3,037,658 | 1,632,621 | 448,040 | 2,879,580 | 1,153,931 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|--|--|-------------|------------------|--------------------------|------------------|----------------|---------------------------------------|------------------|----------------|------------------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 8,903,347 | 1,636,651 | 2,803,007 | 654,660 | 1,242,338 | | 163,656 | 1,613,346 | 163,656 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 163,656 | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 130,940 | | | | | | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 1,198,381 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | | | | | | | | |
| 10 | Summer School Purposes Levy | 1170 | | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | | | | | | | | | |
| 12 | Total Ad Valorem Taxes Levied By District | | 9,197,943 | 1,636,651 | 2,803,007 | 654,660 | 2,440,719 | 0 | 163,656 | 1,613,346 | 163,656 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | | | | | | | | | |
| 15 | Payments from Local Housing Authorities | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 1,188,588 | 1,804,135 | 70,000 | | 135,000 | | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | |
| 18 | Total Payments in Lieu of Taxes | | 1,188,588 | 1,804,135 | 70,000 | 0 | 135,000 | 0 | 0 | 0 | 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 | 4,970 | | | | | | | | |
| 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 | | 4,970 | | | | | | | | |
| 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 | | | | | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Act # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 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 | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 239,726 | 55,720 | 3,206 | 6,162 | 27,803 | 2,688 | 32,794 | 20,456 | 2,064 |
| 66 | Gain or Loss on Sale of Investments | 1520 | | | | | | | | | |
| 67 | Total Earnings on Investments | | 239,726 | 55,720 | 3,206 | 6,162 | 27,803 | 2,688 | 32,794 | 20,456 | 2,064 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 8,963 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 710 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 45,914 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | | | | | | | | | |
| 73 | Sales to Adults | 1620 | 16,583 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 89,164 | | | | | | | | |
| 75 | Total Food Service | | 161,334 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 32,425 | | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | | | | | | | | | |
| 79 | Fees | 1720 | 10,954 | | | | | | | | |
| 80 | Book Store Sales | 1730 | | | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | | | | | | | | | |
| 82 | Total District/School Activity Income | | 43,379 | 0 | | | | | | | |
| 83 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | 93,863 | | | | | | | | |
| 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 | 1,538 | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | | | | | | | | | |
| 93 | Total Textbook Income | | 95,401 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 95 | Rentals | 1910 | | 13,823 | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | | | | | | | | | |
| 97 | Impact Fees from Municipal or County Governments | 1930 | | | | | | | | | |
| 98 | Services Provided Other Districts | 1940 | | | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | 3,800 | 11 | | | | | | | |
| 100 | Payments of Surplus Moneys from TIF Districts | 1960 | | | | | | | | | |
| 101 | Drivers' Education Fees | 1970 | 18,234 | | | | | | | | |
| 102 | Proceeds from Vendors' Contracts | 1980 | | | | | | 11,890 | | | |
| 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 | 773 | | | | | | | | |
| 107 | Other Local Revenues (Describe & Itemize) | 1999 | 46,676 | 9,093 | | | | 7,935 | | 44 | |
| 108 | Total Other Revenue from Local Sources | | 69,483 | 22,927 | 0 | 0 | 0 | 19,825 | 0 | 44 | 0 |
| 109 | Total Receipts/Revenues from Local Sources | 1000 | 11,000,824 | 3,519,433 | 2,876,213 | 660,822 | 2,603,522 | 22,513 | 196,450 | 1,633,846 | 165,720 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|-------------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| 2 | 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 | (90) Fire Prevention & Safety |
| 110 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 111 | Flow-through Revenue from State Sources | 2100 | 40,000 | | | | | | | | |
| 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 | 40,000 | 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 | 33,686,381 | | | | 1,885,230 | | | | |
| 118 | General State Aid - Hold Harmless/Supplemental | 3002 | | | | | | | | | |
| 119 | Reorganization Incentives (Accounts 3005-3021) | 3005 | | | | | | | | | |
| 120 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | | | | | | | | | |
| 121 | Total Unrestricted Grants-In-Aid | | 33,686,381 | 0 | 0 | 1,885,230 | 0 | 0 | | 0 | 0 |
| 122 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 123 | SPECIAL EDUCATION | | | | | | | | | | |
| 124 | Special Education - Private Facility Tuition | 3100 | 491,397 | | | | | | | | |
| 125 | Special Education - Funding for Children Requiring Sp ED Services | 3105 | 211,850 | | | | | | | | |
| 126 | Special Education - Personnel | 3110 | 255,728 | | | | | | | | |
| 127 | Special Education - Orphanage - Individual | 3120 | 91,285 | | | | | | | | |
| 128 | Special Education - Orphanage - Summer Individual | 3130 | | | | | | | | | |
| 129 | Special Education - Summer School | 3145 | | | | | | | | | |
| 130 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 131 | Total Special Education | | 1,050,260 | 0 | | 0 | | | | | |
| 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 | | 0 | 0 | | | 0 | | | | |
| 141 | BILINGUAL EDUCATION | | | | | | | | | | |
| 142 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 55,093 | | | | | | | | |
| 143 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | | | | | | | | | |
| 144 | Total Bilingual Ed | | 55,093 | | | | 0 | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------------|--------------------------|---------------|------------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Act # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 145 | State Free Lunch & Breakfast | 3360 | 55,967 | | | | | | | | |
| 146 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 147 | Driver Education | 3370 | 55,620 | | | | | | | | |
| 148 | Adult Ed (from ICCB) | 3410 | | | | | | | | | |
| 149 | Adult Ed - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 150 | TRANSPORTATION | | | | | | | | | | |
| 151 | Transportation - Regular and Vocational | 3500 | | | | 2,048,682 | | | | | |
| 152 | Transportation - Special Education | 3510 | | | | 696,507 | | | | | |
| 153 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 154 | Total Transportation | | 0 | 0 | | 2,745,189 | 0 | | | | |
| 155 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 156 | Scientific Literacy | 3660 | | | | | | | | | |
| 157 | Truant Alternative/Optional Education | 3695 | | | | | | | | | |
| 158 | Early Childhood - Block Grant | 3705 | 2,489,774 | | | 1,210,990 | | | | | |
| 159 | Reading Improvement Block Grant | 3715 | | | | | | | | | |
| 160 | Reading Improvement Block Grant - Reading Recovery | 3720 | | | | | | | | | |
| 161 | Continued Reading Improvement Block Grant | 3725 | | | | | | | | | |
| 162 | Continued Reading Improvement Block Grant (2% Set Aside) | 3726 | | | | | | | | | |
| 163 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | | | | | | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | | | | | | | | | |
| 166 | Technology - Technology for Success | 3780 | | | | | | | | | |
| 167 | State Charter Schools | 3815 | | | | | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | | | | | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | | | | | | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | | | | | | | | |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 525,202 | | | | | | | | |
| 172 | Total Restricted Grants-In-Aid | | 4,231,916 | 0 | 0 | 3,956,179 | 0 | 0 | 0 | 0 | 0 |
| 173 | Total Receipts from State Sources | 3000 | 37,918,297 | 0 | 0 | 5,841,409 | 0 | 0 | 0 | 0 | 0 |
| 174 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 175 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | | | | | | | | | |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | | | | | | | | | |
| 178 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 180 | Head Start | 4045 | | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | | | | | | | | | |
| 182 | MAGNET | 4060 | | | | | | | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 74,752 | | | | | | | | |
| 184 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 74,752 | 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 | | | | | | | | | |
| 188 | Title V - District Projects | 4105 | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| 2 | 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 | (90) Fire Prevention & Safety |
| 189 | Title V - Rural Education Initiative (REI) | 4107 | | | | | | | | | |
| 190 | Title V - Other (Describe & Itemize) | 4199 | | | | | | | | | |
| 191 | Total Title V | | 0 | 0 | | 0 | 0 | | | | |
| 192 | FOOD SERVICE | | | | | | | | | | |
| 193 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 194 | National School Lunch Program | 4210 | 2,395,221 | | | | | | | | |
| 195 | Special Milk Program | 4215 | | | | | | | | | |
| 196 | School Breakfast Program | 4220 | 828,248 | | | | | | | | |
| 197 | Summer Food Service Program | 4225 | | | | | | | | | |
| 198 | Child Adult Care Food Program | 4226 | | | | | | | | | |
| 199 | Fresh Fruits & Vegetables | 4240 | 44,714 | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | 230,533 | | | | | | | | |
| 201 | Total Food Service | | 3,498,716 | | | | 0 | | | | |
| 202 | TITLE I | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 3,462,505 | | | 289,515 | | | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | 27,615 | | | | | | | | |
| 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 | 191,568 | | | | | | | | |
| 211 | Total Title I | | 3,681,688 | 0 | | 289,515 | 0 | | | | |
| 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 | | 0 | 0 | | 0 | 0 | | | | |
| 217 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 218 | Fed - Spec Education - Preschool Flow-Through | 4600 | 70,345 | | | | | | | | |
| 219 | Fed - Spec Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 220 | Fed - Spec Education - IDEA - Flow Through | 4620 | 1,704,077 | | | | | | | | |
| 221 | Fed - Spec Education - IDEA - Room & Board | 4625 | 3,955 | | | | | | | | |
| 222 | Fed - Spec Education - IDEA - Discretionary | 4630 | | | | | | | | | |
| 223 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 224 | Total Federal - Special Education | | 1,778,377 | 0 | | 0 | 0 | | | | |
| 225 | CTE - PERKINS | | | | | | | | | | |
| 226 | CTE - Perkins - Title III E - Tech Prep | 4770 | | | | | | | | | |
| 227 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 228 | Total CTE - Perkins | | 0 | 0 | | | 0 | | | | |
| 229 | Federal - Adult Education | 4810 | | | | | | | | | |
| 230 | ARRA - General State Aid - Education Stabilization | 4850 | | | | | | | | | |
| 231 | ARRA - Title I - Low Income | 4851 | | | | | | | | | |
| 232 | ARRA - Title I - Neglected, Private | 4852 | | | | | | | | | |
| 233 | ARRA - Title I - Delinquent, Private | 4853 | | | | | | | | | |
| 234 | ARRA - Title I - School Improvement (Part A) | 4854 | | | | | | | | | |
| 235 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | | | | | | | | | |
| 236 | ARRA - IDEA - Part B - Preschool | 4856 | | | | | | | | | |
| 237 | ARRA - IDEA - Part B - Flow-Through | 4857 | | | | | | | | | |
| 238 | ARRA - Title IID - Technology-Formula | 4860 | | | | | | | | | |
| 239 | ARRA - Title IID - Technology-Competitive | 4861 | | | | | | | | | |
| 240 | ARRA - McKinney - Vento Homeless Education | 4862 | | | | | | | | | |
| 241 | ARRA - Child Nutrition Equipment Assistance | 4863 | | | | | | | | | |
| 242 | Impact Aid Formula Grants | 4864 | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| 2 | 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 | (90) Fire Prevention & Safety |
| 243 | Impact Aid Competitive Grants | 4865 | | | | | | | | | |
| 244 | Qualified Zone Academy Bond Tax Credits | 4866 | | | 581,816 | | | | | | |
| 245 | Qualified School Construction Bond Credits | 4867 | | | | | | | | | |
| 246 | Build America Bond Tax Credits | 4868 | | | | | | | | | |
| 247 | Build America Bond Interest Reimbursement | 4869 | | | | | | | | | |
| 248 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | | | | | | | | | |
| 249 | Other ARRA Funds - II | 4871 | | | | | | | | | |
| 250 | Other ARRA Funds - III | 4872 | | | | | | | | | |
| 251 | Other ARRA Funds - IV | 4873 | | | | | | | | | |
| 252 | Other ARRA Funds - V | 4874 | | | | | | | | | |
| 253 | ARRA - Early Childhood | 4875 | | | | | | | | | |
| 254 | Other ARRA Funds VII | 4876 | | | | | | | | | |
| 255 | Other ARRA Funds VIII | 4877 | | | | | | | | | |
| 256 | Other ARRA Funds IX | 4878 | | | | | | | | | |
| 257 | Other ARRA Funds X | 4879 | | | | | | | | | |
| 258 | Other ARRA Funds Ed Job Fund Program | 4880 | | | | | | | | | |
| 259 | Total Stimulus Programs | | 0 | 0 | 581,816 | 0 | 0 | 0 | | 0 | 0 |
| 260 | Race to the Top Program | 4901 | | | | | | | | | |
| 261 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 262 | Advanced Placement Fee/International Baccalaureate | 4904 | | | | | | | | | |
| 263 | Title III - Immigrant Education Program (IEP) | 4905 | 1,362 | | | | | | | | |
| 264 | Title III - Language Inst Program - Limited Eng (LIPLEP) | 4909 | 30,103 | | | | | | | | |
| 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 | 136,181 | | | | | | | | |
| 269 | Federal Charter Schools | 4960 | | | | | | | | | |
| 270 | Medicaid Matching Funds - Administrative Outreach | 4991 | 152,831 | | | | | | | | |
| 271 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 274,060 | | | | | | | | |
| 272 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4999 | | | | | | | | | |
| 273 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 9,553,318 | 0 | 581,816 | 289,515 | 0 | 0 | | 0 | 0 |
| 274 | Total Receipts/Revenues from Federal Sources | 4000 | 9,628,070 | 0 | 581,816 | 289,515 | 0 | 0 | 0 | 0 | 0 |
| 275 | Total Direct Receipts/Revenues | | 58,587,191 | 3,519,433 | 3,458,029 | 6,791,746 | 2,603,522 | 22,513 | 196,450 | 1,633,846 | 165,720 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|-------------------|-------------------|
| 2 | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 19,160,546 | 4,823,413 | 403,770 | 1,078,005 | 1,168,569 | | 170,847 | | 26,805,150 | 27,972,695 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 0 | 0 |
| 7 | Pre-K Programs | 1125 | 729,561 | 192,359 | 3,947 | 19,072 | | | | | 944,939 | 932,327 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 4,450,231 | 1,201,842 | 50,916 | 72,417 | | | 3,029 | | 5,778,435 | 6,305,290 |
| 9 | Special Education Programs Pre-K | 1225 | | | | | | | | | 0 | 235,648 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 701,404 | 177,094 | 339,091 | 486,416 | | | 22,915 | | 1,726,920 | 2,164,864 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | 1,000 |
| 13 | CTE Programs | 1400 | | | | | | | | | 0 | 0 |
| 14 | Interscholastic Programs | 1500 | 520,045 | 52,645 | 52,457 | 39,845 | | 12,872 | 3,247 | | 681,111 | 656,075 |
| 15 | Summer School Programs | 1600 | 41,802 | 2,406 | | | | | | | 44,208 | 122,473 |
| 16 | Gifted Programs | 1650 | | | | | | | | | 0 | 0 |
| 17 | Driver's Education Programs | 1700 | 41,581 | 3,527 | 10,821 | 2,878 | | | | | 58,807 | 73,000 |
| 18 | Bilingual Programs | 1800 | 42,507 | 17,129 | 1,591 | 31,884 | | | | | 93,111 | 65,884 |
| 19 | Truant Alternative & Optional Programs | 1900 | 137,157 | 31,504 | | 5,334 | | | | | 173,995 | 253,368 |
| 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 | | | | | | 528,436 | | | 528,436 | 400,000 |
| 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 | | | | | | 23,465 | | | 23,465 | 0 |
| 33 | Total Instruction ¹⁰ | 1000 | 25,824,834 | 6,501,919 | 862,593 | 1,735,851 | 1,168,569 | 564,773 | 200,038 | 0 | 36,858,577 | 39,182,624 |
| 34 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 35 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 36 | Attendance & Social Work Services | 2110 | 848,401 | 212,100 | 9,087 | 3,008 | | | | | 1,072,596 | 1,272,479 |
| 37 | Guidance Services | 2120 | 481,286 | 133,436 | 15,415 | | | | | | 630,137 | 678,507 |
| 38 | Health Services | 2130 | 582,141 | 67,392 | 196,487 | 17,995 | | | 8,273 | | 872,288 | 840,424 |
| 39 | Psychological Services | 2140 | 311,134 | 79,953 | 1,850 | 560 | | | | | 393,497 | 525,668 |
| 40 | Speech Pathology & Audiology Services | 2150 | 483,880 | 88,610 | 141,721 | 3,777 | | | | | 717,988 | 833,326 |
| 41 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | 15,042 | | | | | | 15,042 | 12,000 |
| 42 | Total Support Services - Pupils | 2100 | 2,706,842 | 581,491 | 379,602 | 25,340 | 0 | 0 | 8,273 | 0 | 3,701,548 | 4,162,404 |
| 43 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 44 | Improvement of Instruction Services | 2210 | 967,637 | 181,795 | 541,869 | 45,698 | | 3,300 | 1,300 | | 1,741,599 | 1,416,345 |
| 45 | Educational Media Services | 2220 | 423,449 | 105,005 | 1,949 | 8,124 | | | 1,430 | | 539,957 | 442,029 |
| 46 | Assessment & Testing | 2230 | | | 32,799 | 27,233 | | | 7,876 | | 67,908 | 83,470 |
| 47 | Total Support Services - Instructional Staff | 2200 | 1,391,086 | 286,800 | 576,617 | 81,055 | 0 | 3,300 | 10,606 | 0 | 2,349,464 | 1,941,844 |
| 48 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 49 | Board of Education Services | 2310 | 195,470 | 45,639 | 63,777 | 17,217 | | 27,043 | | | 349,146 | 453,364 |
| 50 | Executive Administration Services | 2320 | 285,195 | 64,769 | 4,553 | 6,025 | | 3,333 | | | 363,875 | 361,336 |
| 51 | Special Area Administration Services | 2330 | 256,875 | 58,408 | 1,369 | 2,025 | | 949 | | | 319,626 | 237,447 |
| 52 | Tort Immunity Services | 2360 - 2370 | | | | | | | | | 0 | 0 |
| 53 | Total Support Services - General Administration | 2300 | 737,540 | 168,816 | 69,699 | 25,267 | 0 | 31,325 | 0 | 0 | 1,032,647 | 1,052,147 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|-------------------|-------------------|
| 2 | Description (Enter Whole Dollars) | Func # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 54 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 55 | Office of the Principal Services | 2410 | 2,356,222 | 515,117 | 186 | | | | | | 2,871,525 | 2,540,515 |
| 56 | Other Support Services - School Admin (Describe & Itemize) | 2490 | | | | | | | | | 0 | 0 |
| 57 | Total Support Services - School Administration | 2400 | 2,356,222 | 515,117 | 186 | 0 | 0 | 0 | 0 | 0 | 2,871,525 | 2,540,515 |
| 58 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 59 | Direction of Business Support Services | 2510 | 78,795 | 16,290 | | | | 855 | | | 95,940 | 88,965 |
| 60 | Fiscal Services | 2520 | 280,831 | 41,536 | 27,045 | 2,098 | | 18,823 | | | 370,333 | 324,261 |
| 61 | Operation & Maintenance of Plant Services | 2540 | 674,268 | 145,270 | 115,365 | 1,021,073 | | | | | 1,955,976 | 2,436,190 |
| 62 | Pupil Transportation Services | 2550 | | | 8,985 | | | | | | 8,985 | 28,000 |
| 63 | Food Services | 2560 | 1,310,934 | 269,240 | 46,558 | 1,958,769 | | 1,734 | 4,555 | | 3,591,790 | 3,370,496 |
| 64 | Internal Services | 2570 | 6,126 | 1,713 | 270 | 2,805 | 36,724 | | | | 47,638 | 87,392 |
| 65 | Total Support Services - Business | 2500 | 2,350,954 | 474,049 | 198,223 | 2,984,745 | 36,724 | 21,412 | 4,555 | 0 | 6,070,662 | 6,335,304 |
| 66 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 67 | Direction of Central Support Services | 2610 | 301 | | | | | | | | 301 | 0 |
| 68 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | 0 |
| 69 | Information Services | 2630 | | | 40,062 | | 21,718 | | | | 61,780 | 780 |
| 70 | Staff Services | 2640 | 306,043 | 49,001 | 11,903 | 5,981 | | 1,183 | 790 | | 374,901 | 330,720 |
| 71 | Data Processing Services | 2660 | 374,218 | 56,116 | 566,956 | 147,202 | | | 1,692,806 | | 2,837,298 | 1,805,781 |
| 72 | Total Support Services - Central | 2600 | 680,562 | 105,117 | 618,921 | 153,183 | 21,718 | 1,183 | 1,693,596 | 0 | 3,274,280 | 2,137,281 |
| 73 | Other Support Services (Describe & Itemize) | 2900 | 6,038 | | 13,385 | 1,848 | | | | | 21,271 | 20,388 |
| 74 | Total Support Services | 2000 | 10,229,244 | 2,131,390 | 1,856,633 | 3,271,438 | 58,442 | 57,220 | 1,717,030 | 0 | 19,321,397 | 18,189,883 |
| 75 | COMMUNITY SERVICES (ED) | 3000 | 548,558 | 115,482 | 39,799 | 90,020 | | | 9,872 | | 803,731 | 728,338 |
| 76 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 77 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 78 | Payments for Regular Programs | 4110 | | | 11,619 | | | 833,484 | | | 845,103 | 799,327 |
| 79 | Payments for Special Education Programs | 4120 | | | 27,797 | | | 125,203 | | | 153,000 | 44,000 |
| 80 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | 0 |
| 81 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 82 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | 0 |
| 83 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 84 | Total Payments to Other Govt Units (In-State) | 4100 | | | 39,416 | | | 958,687 | | | 998,103 | 843,327 |
| 85 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | 0 |
| 86 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 321,962 | | | 321,962 | 375,000 |
| 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 | | | | | | 321,962 | | | 321,962 | 375,000 |
| 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 |
| 100 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 101 | Payments to Other Govt Units (Out-of-State) | 4400 | | | | | | | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units | 4000 | | | 39,416 | | | 1,280,649 | | | 1,320,065 | 1,218,327 |
| 103 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 104 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 105 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 106 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | 0 |
| 107 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 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 | 0 |
| 111 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | | | | 0 | 0 |
| 112 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 113 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 1,104,094 |
| 114 | Total Direct Disbursements/Expenditures | | 36,602,636 | 8,748,791 | 2,798,441 | 5,097,309 | 1,227,011 | 1,902,642 | 1,926,940 | 0 | 58,303,770 | 60,423,266 |
| 115 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 283,421 | |
| 116 | | | | | | | | | | | | |
| 117 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 118 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 119 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 120 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | 0 |
| 121 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 122 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | 0 |
| 123 | Facilities Acquisition & Construction Services | 2530 | | | 129,314 | | 253,069 | | | | 382,383 | 305,000 |
| 124 | Operation & Maintenance of Plant Services | 2540 | 1,428,230 | 252,777 | 1,228,970 | 411,252 | 124,416 | 13,875 | 94,268 | | 3,553,788 | 3,699,099 |
| 125 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | 0 |
| 126 | Food Services | 2560 | | | | | | | | | 0 | 0 |
| 127 | Total Support Services - Business | 2500 | 1,428,230 | 252,777 | 1,358,284 | 411,252 | 377,485 | 13,875 | 94,268 | 0 | 3,936,171 | 4,004,099 |
| 128 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 129 | Total Support Services | 2000 | 1,428,230 | 252,777 | 1,358,284 | 411,252 | 377,485 | 13,875 | 94,268 | 0 | 3,936,171 | 4,004,099 |
| 130 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | 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 |
| 134 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 135 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 136 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 137 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 0 | 0 |
| 139 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 140 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 141 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 142 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 143 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | 0 |
| 144 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 145 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | 0 |
| 146 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 147 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 148 | DEBT SERVICE - INTERST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | 0 |
| 149 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 150 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 151 | Total Direct Disbursements/Expenditures | | 1,428,230 | 252,777 | 1,358,284 | 411,252 | 377,485 | 13,875 | 94,268 | 0 | 3,936,171 | 4,004,099 |
| 152 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | (416,738) | |
| 153 | | | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 154 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 155 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | | |
| 156 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 157 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 158 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 159 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 160 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | 0 |
| 161 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 162 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 163 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 164 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | 0 |
| 165 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 166 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | 0 |
| 167 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 168 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 169 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 1,639,266 | | | 1,639,266 | 1,614,429 |
| 170 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 2,337,185 | | | 2,337,185 | 2,026,376 |
| 171 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 2,700 | | | | | | 2,700 | 2,650 |
| 172 | Total Debt Services | 5000 | | | 2,700 | | | 3,976,451 | | | 3,979,151 | 3,643,455 |
| 173 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | 0 |
| 174 | Total Disbursements/ Expenditures | | | | 2,700 | | | 3,976,451 | | | 3,979,151 | 3,643,455 |
| 175 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (521,122) | |
| 176 | | | | | | | | | | | | |
| 177 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 178 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 179 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 180 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 39,484 | 2,050 | | | | | | | 41,534 | 0 |
| 181 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 182 | Pupil Transportation Services | 2550 | 38,625 | 7,421 | 4,159,231 | 315,727 | | | | | 4,521,004 | 4,420,861 |
| 183 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 184 | Total Support Services | 2000 | 78,109 | 9,471 | 4,159,231 | 315,727 | 0 | 0 | 0 | 0 | 4,562,538 | 4,420,861 |
| 185 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | 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 |
| 189 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 190 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | 0 |
| 191 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 192 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | 0 |
| 193 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 194 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 195 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | 0 | 0 |
| 196 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 197 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 198 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 199 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 200 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | 0 |
| 201 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 202 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | 0 |
| 203 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 204 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|-----------|
| 2 | Description (Enter Whole Dollars) | Func# | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 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 | 0 |
| 209 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 210 | Total Disbursements/ Expenditures | | 78,109 | 9,471 | 4,159,231 | 315,727 | 0 | 0 | 0 | 0 | 4,562,538 | 4,420,861 |
| 211 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 2,229,208 | |
| 212 | | | | | | | | | | | | |
| 213 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 214 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 215 | Regular Programs | 1100 | | 477,882 | | | | | | | 477,882 | 388,895 |
| 216 | Pre-K Programs | 1125 | | 48,772 | | | | | | | 48,772 | 176,375 |
| 217 | Special Education Programs (Functions 1200-1220) | 1200 | | 353,031 | | | | | | | 353,031 | 377,713 |
| 218 | Special Education Programs - Pre-K | 1225 | | | | | | | | | 0 | 11,425 |
| 219 | Remedial and Supplemental Programs - K-12 | 1250 | | 100,701 | | | | | | | 100,701 | 153,985 |
| 220 | Remedial and Supplemental Programs - Pre-K | 1275 | | | | | | | | | 0 | 0 |
| 221 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | 0 |
| 222 | CTE Programs | 1400 | | | | | | | | | 0 | 0 |
| 223 | Interscholastic Programs | 1500 | | 27,748 | | | | | | | 27,748 | 10,897 |
| 224 | Summer School Programs | 1600 | | 4,168 | | | | | | | 4,168 | 4,874 |
| 225 | Gifted Programs | 1650 | | | | | | | | | 0 | 0 |
| 226 | Driver's Education Programs | 1700 | | 603 | | | | | | | 603 | 800 |
| 227 | Bilingual Programs | 1800 | | 7,693 | | | | | | | 7,693 | 5,419 |
| 228 | Truants' Alternative & Optional Programs | 1900 | | 1,988 | | | | | | | 1,988 | 1,911 |
| 229 | Total Instruction | 1000 | | 1,022,586 | | | | | | | 1,022,586 | 1,132,294 |
| 230 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 231 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 232 | Attendance & Social Work Services | 2110 | | 19,830 | | | | | | | 19,830 | 21,193 |
| 233 | Guidance Services | 2120 | | 12,255 | | | | | | | 12,255 | 17,944 |
| 234 | Health Services | 2130 | | 73,653 | | | | | | | 73,653 | 71,602 |
| 235 | Psychological Services | 2140 | | 6,588 | | | | | | | 6,588 | 4,697 |
| 236 | Speech Pathology & Audiology Services | 2150 | | 11,051 | | | | | | | 11,051 | 8,012 |
| 237 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | 0 |
| 238 | Total Support Services - Pupils | 2100 | | 123,377 | | | | | | | 123,377 | 123,448 |
| 239 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 240 | Improvement of Instruction Services | 2210 | | 59,160 | | | | | | | 59,160 | 43,108 |
| 241 | Educational Media Services | 2220 | | 66,504 | | | | | | | 66,504 | 56,534 |
| 242 | Assessment & Testing | 2230 | | | | | | | | | 0 | 0 |
| 243 | Total Support Services - Instructional Staff | 2200 | | 125,664 | | | | | | | 125,664 | 99,642 |
| 244 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 245 | Board of Education Services | 2310 | | 12,786 | | | | | | | 12,786 | 11,915 |
| 246 | Executive Administration Services | 2320 | | 19,132 | | | | | | | 19,132 | 17,810 |
| 247 | Service Area Administrative Services | 2330 | | 15,390 | | | | | | | 15,390 | 14,217 |
| 248 | Claims Paid from Self Insurance Fund | 2361 | | 51,269 | | | | | | | 51,269 | 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 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|-----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 253 | Judgment and Settlements | 2366 | | | | | | | | | 0 | 0 |
| 254 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | | | | | | | | 0 | 51,584 |
| 255 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | 0 |
| 256 | Legal Services | 2369 | | | | | | | | | 0 | 0 |
| 257 | Total Support Services - General Administration | 2300 | | 98,577 | | | | | | | 98,577 | 95,526 |
| 258 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 259 | Office of the Principal Services | 2410 | | 202,096 | | | | | | | 202,096 | 187,668 |
| 260 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | 0 | 0 |
| 261 | Total Support Services - School Administration | 2400 | | 202,096 | | | | | | | 202,096 | 187,668 |
| 262 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 263 | Direction of Business Support Services | 2510 | | 1,142 | | | | | | | 1,142 | 1,109 |
| 264 | Fiscal Services | 2520 | | 50,565 | | | | | | | 50,565 | 45,157 |
| 265 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | 0 |
| 266 | Operation & Maintenance of Plant Services | 2540 | | 377,435 | | | | | | | 377,435 | 285,371 |
| 267 | Pupil Transportation Services | 2550 | | 560 | | | | | | | 560 | 544 |
| 268 | Food Services | 2560 | | 213,929 | | | | | | | 213,929 | 168,100 |
| 269 | Internal Services | 2570 | | 1,110 | | | | | | | 1,110 | 3,049 |
| 270 | Total Support Services - Business | 2500 | | 644,741 | | | | | | | 644,741 | 503,330 |
| 271 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 272 | Direction of Central Support Services | 2610 | | 54 | | | | | | | 54 | 103 |
| 273 | Planning, Research, Development, & Evaluation Services | 2620 | | | | | | | | | 0 | 0 |
| 274 | Information Services | 2630 | | | | | | | | | 0 | 0 |
| 275 | Staff Services | 2640 | | 54,508 | | | | | | | 54,508 | 41,220 |
| 276 | Data Processing Services | 2660 | | 62,993 | | | | | | | 62,993 | 57,224 |
| 277 | Total Support Services - Central | 2600 | | 117,555 | | | | | | | 117,555 | 98,547 |
| 278 | Other Support Services (Describe & Itemize) | 2900 | | 490 | | | | | | | 490 | 1,635 |
| 279 | Total Support Services | 2000 | | 1,312,500 | | | | | | | 1,312,500 | 1,109,796 |
| 280 | COMMUNITY SERVICES (MR/SS) | | | | | | | | | | | |
| 281 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | 91,576 | | | | | | | 91,576 | 83,633 |
| 282 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 283 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 284 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 285 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 286 | DEBT SERVICES (MR/SS) | | | | | | | | | | | |
| 287 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 288 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 289 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | 0 |
| 290 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 291 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | 0 |
| 292 | Other (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 293 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 294 | PROVISION FOR CONTINGENCIES (MR/SS) | | | | | | | | | | | |
| 295 | Total Disbursements/Expenditures | | | 2,426,662 | | | | 0 | | | 2,426,662 | 2,375,723 |
| 296 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 176,860 | |
| 297 | | | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|-----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 298 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 299 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 300 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 301 | Facilities Acquisition and Construction Services | 2530 | | | | | | | | | 0 | 440,689 |
| 302 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 303 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 440,689 |
| 304 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 305 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 306 | Payments to Regular Programs (In-State) | 4110 | | | | | | | | | 0 | 0 |
| 307 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 308 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | 0 |
| 309 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 310 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 311 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | 0 |
| 312 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 440,689 |
| 313 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 22,513 | |
| 314 | | | | | | | | | | | | |
| 315 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 316 | | | | | | | | | | | | |
| 317 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 318 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 319 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | 0 |
| 320 | Workers' Compensation or Workers' Occupation Disease Acts Pymts | 2362 | | | 190,502 | | | | | | 190,502 | 201,000 |
| 321 | Unemployment Insurance Payments | 2363 | | | | | | | | | 0 | 0 |
| 322 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | 184,087 | | | | | | 184,087 | 185,000 |
| 323 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | 0 |
| 324 | Judgment and Settlements | 2366 | | | | | | | | | 0 | 0 |
| 325 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 592,208 | 129,814 | 190,413 | | | | | | 912,435 | 1,122,280 |
| 326 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | 0 |
| 327 | Legal Services | 2369 | | | 108,726 | | | | | | 108,726 | 180,000 |
| 328 | Property Insurance (Buildings & Grounds) | 2371 | | | | | | | | | 0 | 0 |
| 329 | Vehicle Insurance (Transportation) | 2372 | | | | | | | | | 0 | 0 |
| 330 | Total Support Services - General Administration | 2000 | 592,208 | 129,814 | 673,728 | 0 | 0 | 0 | 0 | 0 | 1,395,750 | 1,688,280 |
| 331 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 332 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 333 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 334 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 335 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 336 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 337 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 338 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | 0 |
| 339 | Other Interest or Short-Term Debt | 5150 | | | | | | | | | 0 | 0 |
| 340 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | 0 | | | 0 | 0 |
| 341 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | 0 |
| 342 | Total Disbursements/Expenditures | | 592,208 | 129,814 | 673,728 | 0 | 0 | 0 | 0 | 0 | 1,395,750 | 1,688,280 |
| 343 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 238,096 | |
| 344 | | | | | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|----------------|---------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 345 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 346 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 347 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 348 | Facilities Acquisition & Construction Services | 2530 | | | 23,323 | | 723,126 | | | | 746,449 | 949,716 |
| 349 | Operation & Maintenance of Plant Services | 2540 | | | | | | | | | 0 | 0 |
| 350 | Total Support Services - Business | 2500 | 0 | 0 | 23,323 | 0 | 723,126 | 0 | 0 | 0 | 746,449 | 949,716 |
| 351 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | 0 |
| 352 | Total Support Services | 2000 | 0 | 0 | 23,323 | 0 | 723,126 | 0 | 0 | 0 | 746,449 | 949,716 |
| 353 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 354 | Payments to Regular Programs | 4110 | | | | | | | | | 0 | 0 |
| 355 | Payments to Special Education Programs | 4120 | | | | | | | | | 0 | 0 |
| 356 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | 0 |
| 357 | Total Payments to Other Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 358 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 359 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 360 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | 0 |
| 361 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | 0 |
| 362 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 363 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | 0 |
| 364 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | 0 | 0 |
| 365 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 366 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | 0 |
| 367 | Total Disbursements/Expenditures | | 0 | 0 | 23,323 | 0 | 723,126 | 0 | 0 | 0 | 746,449 | 949,716 |
| 368 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (580,729) | |

| | 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 | 8,903,347 | | 8,903,347 | 9,118,775 | 9,118,775 |
| 5 | Operations & Maintenance | 1,636,651 | | 1,636,651 | 1,676,245 | 1,676,245 |
| 6 | Debt Services ** | 2,803,007 | | 2,803,007 | 2,281,169 | 2,281,169 |
| 7 | Transportation | 654,660 | | 654,660 | 670,498 | 670,498 |
| 8 | Municipal Retirement | 1,242,338 | | 1,242,338 | 1,257,251 | 1,257,251 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 163,656 | | 163,656 | 167,625 | 167,625 |
| 11 | Tort Immunity | 1,613,346 | | 1,613,346 | 1,632,697 | 1,632,697 |
| 12 | Fire Prevention & Safety | 163,656 | | 163,656 | 167,625 | 167,625 |
| 13 | Leasing Levy | 163,656 | | 163,656 | 167,625 | 167,625 |
| 14 | Special Education | 130,940 | | 130,940 | 134,100 | 134,100 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 1,198,381 | | 1,198,381 | 1,212,764 | 1,212,764 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 18,673,638 | 0 | 18,673,638 | 18,486,374 | 18,486,374 |
| 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 Beginning July 1, 2017 | Issued July 1, 2017 thru June 30, 2018 | Retired July 1, 2017 thru June 30, 2018 | Outstanding Ending June 30, 2018 | | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | | | | | | 0 |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| 6 | Educational Fund | | | | | | | | | 0 |
| 7 | Operations & Maintenance Fund | | | | | | | | | 0 |
| 8 | Debt Services - Construction | | | | | | | | | 0 |
| 9 | Debt Services - Working Cash | | | | | | | | | 0 |
| 10 | Debt Services - Refunding Bonds | | | | | | | | | 0 |
| 11 | Transportation Fund | | | | | | | | | 0 |
| 12 | Municipal Retirement/Social Security Fund | | | | | | | | | 0 |
| 13 | Fire Prevention & Safety Fund | | | | | | | | | 0 |
| 14 | Other - (Describe & Itemize) | | | | | | | | | 0 |
| 15 | Total TAWs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| 17 | Educational Fund | | | | | | | | | 0 |
| 18 | Operations & Maintenance Fund | | | | | | | | | 0 |
| 19 | Fire Prevention & Safety Fund | | | | | | | | | 0 |
| 20 | Other - (Describe & Itemize) | | | | | | | | | 0 |
| 21 | Total TANs | 0 | 0 | 0 | 0 | 0 | 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 Itemize) | Retired July 1, 2017 thru June 30, 2018 | Outstanding Ending June 30, 2018 | Amount to be Provided for Payment on Long-Term Debt |
| 31 | General Obligation Issue - 2011A | 03/16/11 | 17,335,000 | 1, 4 | 13,955,000 | | | 1,020,000 | 12,935,000 | 12,694,010 |
| 32 | General Obligation Issue - 2011B QZAB | 03/16/11 | 6,600,000 | 4 | 6,600,000 | | | | 6,600,000 | 6,600,000 |
| 33 | General Obligation Issue - 2012BQ | 12/02/12 | 6,705,000 | 4 | 6,260,000 | | | 45,000 | 6,215,000 | 6,215,000 |
| 34 | General Obligation Issue - 2012QZAB | 12/27/12 | 1,200,000 | 4 | 1,200,000 | | | | 1,200,000 | 1,200,000 |
| 35 | General Obligation Issue - 2016 | 02/26/16 | 1,555,000 | 4 | 780,000 | | | 780,000 | 0 | |
| 36 | Switches Capital Lease | 07/15/14 | 987,731 | 7 | 377,667 | | | 186,609 | 191,058 | 191,058 |
| 37 | General Obligation Issue - 2016A | 12/28/16 | 3,365,000 | 4 | 3,365,000 | | | | 3,365,000 | 3,365,000 |
| 38 | General Obligation Issue - 2016B | 12/28/16 | 50,000 | 4 | 50,000 | | | | 50,000 | 50,000 |
| 39 | Computers Lease | 07/25/16 | 76,696 | 7 | 50,289 | | | 24,733 | 25,556 | 25,556 |
| 40 | Computers Lease | 07/25/16 | 461,947 | 7 | 341,226 | | | 110,356 | 230,870 | 230,870 |
| 41 | Computers Lease | 07/25/16 | 55,327 | 7 | 43,599 | | | 10,421 | 33,178 | 33,178 |
| 42 | Computers Lease | 08/31/17 | 255,877 | 7 | | 255,877 | | 69,063 | 186,814 | 186,814 |
| 43 | Computers Lease | 08/31/17 | 249,473 | 7 | | 249,473 | | 49,930 | 199,543 | 199,543 |
| 44 | Computers Lease | 09/30/17 | 289,312 | 7 | | 289,312 | | 41,073 | 248,239 | 248,239 |
| 45 | Computers Lease | 03/16/18 | 183,996 | 7 | | 183,996 | | | 183,996 | 183,996 |
| 46 | Computers Lease | 03/16/18 | 252,844 | 7 | | 252,844 | | | 252,844 | 252,844 |
| 47 | Computers Lease | 03/16/18 | 410,435 | 7 | | 410,435 | | | 410,435 | 410,435 |
| 48 | | | | | | | | | 0 | |
| 49 | | | 40,033,638 | | 33,022,781 | 1,641,937 | 0 | 2,337,185 | 32,327,533 | 32,086,543 |
| 50 | | | | | | | | | | |
| 51 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 52 | 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other Capital lease | | | | | | | |
| 53 | 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other | | | | | | | |
| 54 | 3. Refunding Bonds | 6. Building Bonds | 9. Other | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---|---|---|---|---------------------------|-----------------------------------|--------------------------|-------------------------------------|--|-------------------------|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | | Account No | Tort Immunity ^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes ^b | Driver Education |
| 3 | Cash Basis Fund Balance as of July 1, 2017 | | | | | | | | | | |
| 4 | RECEIPTS: | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100 | | 130,940 | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500 | | | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | 18,234 |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | 55,620 |
| 10 | Other Receipts (Describe & Itemize) | | | | | -- | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | |
| 12 | Total Receipts | | | | | | 0 | 130,940 | 0 | 0 | 73,854 |
| 13 | DISBURSEMENTS: | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | | | | 59,410 |
| 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 | 0 | 0 | 0 | 59,410 |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2018 | | | | | | 0 | 130,940 | 0 | 0 | 14,444 |
| 25 | Reserved Fund Balance | | | | | 714 | | | | | |
| 26 | Unreserved Fund Balance | | | | | 730 | 0 | 130,940 | 0 | 0 | 14,444 |
| 27 | | | | | | | | | | | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | |
| 32 | | | | | | Total Claims Payments: | | | | | |
| 32 | | | | | | Total Reserve Remaining: | | | | | |
| 34 | In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | | | | | | |
| 37 | Unemployment Insurance Act | | | | | | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | | | | | |
| 39 | Risk Management and Claims Service | | | | | | | | | | |
| 40 | Judgments/Settlements | | | | | | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | | | | | |
| 43 | Legal Services | | | | | | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | | | | | |
| 44 | | | | | | | | | | | |
| 46 | ^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80). | | | | | | | | | | |
| 47 | | | | | | | | | | | |
| 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 | 2,300,645 | 17,703 | | 2,318,348 | | | | | | 2,318,348 |
| 6 | Depreciable Land | 222 | | | | 0 | 50 | | | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 107,396,301 | 227,948 | | 107,624,249 | 50 | 60,812,419 | 3,068,086 | | 63,880,505 | 43,743,744 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 2,218,401 | 4,792,497 | | 7,010,898 | 20 | 102,600 | 230,769 | | 333,369 | 6,677,529 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 2,697,660 | 122,558 | 53,105 | 2,767,113 | 10 | 1,868,591 | 223,582 | 41,992 | 2,050,181 | 716,932 |
| 13 | 5 Yr Schedule | 252 | 1,709,512 | 63,292 | 6,579 | 1,766,225 | 5 | 1,043,470 | 308,243 | 6,579 | 1,345,134 | 421,091 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | 3,283,492 | 1,929,475 | 4,863,795 | 349,172 | -- | | | | | 349,172 |
| 16 | Total Capital Assets | 200 | 119,606,011 | 7,153,473 | 4,923,479 | 121,836,005 | | 63,827,080 | 3,830,680 | 48,571 | 67,609,189 | 54,226,816 |
| 17 | Non-Capitalized Equipment | 700 | | | | 2,021,208 | 10 | | 202,121 | | | |
| 18 | Allowable Depreciation | | | | | | | | 4,032,801 | | | |

| | A | B | C | D | E | F |
|----|---|---|---------------------------|---|----|-------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 15-22, L114 | | Total Expenditures | \$ | 58,303,770 |
| 9 | O&M | Expenditures 15-22, L151 | | Total Expenditures | | 3,936,171 |
| 10 | DS | Expenditures 15-22, L174 | | Total Expenditures | | 3,979,151 |
| 11 | TR | Expenditures 15-22, L210 | | Total Expenditures | | 4,562,538 |
| 12 | MR/SS | Expenditures 15-22, L295 | | Total Expenditures | | 2,426,662 |
| 13 | TORT | Expenditures 15-22, L342 | | Total Expenditures | | 1,395,750 |
| 14 | | | | Total Expenditures | \$ | 74,604,042 |
| 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 | | 944,939 |
| 35 | ED | Expenditures 15-22, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K | | 0 |
| 36 | ED | Expenditures 15-22, L11, Col K - (G+I) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 37 | ED | Expenditures 15-22, L12, Col K - (G+I) | 1300 | Adult/Continuing Education Programs | | 0 |
| 38 | ED | Expenditures 15-22, L15, Col K - (G+I) | 1600 | Summer School Programs | | 44,208 |
| 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 | | 528,436 |
| 42 | ED | Expenditures 15-22, L23, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 |
| 43 | ED | Expenditures 15-22, L24, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 |
| 44 | ED | Expenditures 15-22, L25, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 |
| 45 | ED | Expenditures 15-22, L26, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 |
| 46 | ED | Expenditures 15-22, L27, Col K | 1917 | CTE Programs - Private Tuition | | 0 |
| 47 | ED | Expenditures 15-22, L28, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 |
| 48 | ED | Expenditures 15-22, L29, Col K | 1919 | Summer School Programs - Private Tuition | | 0 |
| 49 | ED | Expenditures 15-22, L30, Col K | 1920 | Gifted Programs - Private Tuition | | 0 |
| 50 | ED | Expenditures 15-22, L31, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 |
| 51 | ED | Expenditures 15-22, L32, Col K | 1922 | Truants Alternative/Optional Ed Progs - Private Tuition | | 23,465 |
| 52 | ED | Expenditures 15-22, L75, Col K - (G+I) | 3000 | Community Services | | 793,859 |
| 53 | ED | Expenditures 15-22, L102, Col K | 4000 | Total Payments to Other Govt Units | | 1,320,065 |
| 54 | ED | Expenditures 15-22, L114, Col G | - | Capital Outlay | | 1,227,011 |
| 55 | ED | Expenditures 15-22, L114, Col I | - | Non-Capitalized Equipment | | 1,926,940 |
| 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 | | 377,485 |
| 59 | O&M | Expenditures 15-22, L151, Col I | - | Non-Capitalized Equipment | | 94,268 |
| 60 | DS | Expenditures 15-22, L160, Col K | 4000 | Payments to Other Dist & Govt Units | | 0 |
| 61 | DS | Expenditures 15-22, L170, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 2,337,185 |
| 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 | | 48,772 |
| 68 | MR/SS | Expenditures 15-22, L218, Col K | 1225 | Special Education Programs - Pre-K | | 0 |
| 69 | MR/SS | Expenditures 15-22, L220, Col K | 1275 | Remedial and Supplemental Programs - Pre-K | | 0 |
| 70 | MR/SS | Expenditures 15-22, L221, Col K | 1300 | Adult/Continuing Education Programs | | 0 |
| 71 | MR/SS | Expenditures 15-22, L224, Col K | 1600 | Summer School Programs | | 4,168 |
| 72 | MR/SS | Expenditures 15-22, L280, Col K | 3000 | Community Services | | 91,576 |
| 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) | \$ | 9,762,377 |
| 77 | | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 76) | | 64,841,665 |
| 78 | | | | 9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018 | | 4,870.62 |
| 79 | | | | Estimated OEPP (Line 77 divided by Line 78) | \$ | 13,312.82 |
| 80 | | | | | | |

| | A | B | C | D | E | F |
|-----|---|--------------------------------------|---------------------------|--|----|---------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 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 | | 161,334 |
| 95 | ED-O&M | Revenues 9-14, L82, Col C,D | 1700 | Total District/School Activity Income | | 43,379 |
| 96 | ED | Revenues 9-14, L84, Col C | 1811 | Rentals - Regular Textbooks | | 93,863 |
| 97 | ED | Revenues 9-14, L87, Col C | 1819 | Rentals - Other (Describe & Itemize) | | 0 |
| 98 | ED | Revenues 9-14, L88, Col C | 1821 | Sales - Regular Textbooks | | 0 |
| 99 | ED | Revenues 9-14, L91, Col C | 1829 | Sales - Other (Describe & Itemize) | | 1,538 |
| 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 | | 13,823 |
| 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) | | 773 |
| 105 | ED-O&M-TR | Revenues 9-14, L131, Col C,D,F | 3100 | Total Special Education | | 1,050,260 |
| 106 | ED-O&M-MR/SS | Revenues 9-14, L140, Col C,D,G | 3200 | Total Career and Technical Education | | 0 |
| 107 | ED-MR/SS | Revenues 9-14, L144, Col C,G | 3300 | Total Bilingual Ed | | 55,093 |
| 108 | ED | Revenues 9-14, L145, Col C | 3360 | State Free Lunch & Breakfast | | 55,967 |
| 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 | | 55,620 |
| 111 | ED-O&M-TR-MR/SS | Revenues 9-14, L154, Col C,D,F,G | 3500 | Total Transportation | | 2,745,189 |
| 112 | ED | Revenues 9-14, L155, Col C | 3610 | Learning Improvement - Change Grants | | 0 |
| 113 | ED-O&M-TR-MR/SS | Revenues 9-14, L156, Col C,D,F,G | 3660 | Scientific Literacy | | 0 |
| 114 | ED-TR-MR/SS | Revenues 9-14, L157, Col C,F,G | 3695 | Truant Alternative/Optional Education | | 0 |
| 115 | ED-TR-MR/SS | Revenues 9-14, L159, Col C,F,G | 3715 | Reading Improvement Block Grant | | 0 |
| 116 | ED-TR-MR/SS | Revenues 9-14, L160, Col C,F,G | 3720 | Reading Improvement Block Grant - Reading Recovery | | 0 |
| 117 | ED-TR-MR/SS | Revenues 9-14, L161, Col C,F,G | 3725 | Continued Reading Improvement Block Grant | | 0 |
| 118 | ED-TR-MR/SS | Revenues 9-14, L162, Col C,F,G | 3726 | Continued Reading Improvement Block Grant (2% Set Aside) | | 0 |
| 119 | ED-O&M-TR-MR/SS | Revenues 9-14, L163, Col C,D,F,G | 3766 | Chicago General Education Block Grant | | 0 |
| 120 | ED-O&M-TR-MR/SS | Revenues 9-14, L164, Col C,D,F,G | 3767 | Chicago Educational Services Block Grant | | 0 |
| 121 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L165, Col C,D,E,F,G | 3775 | School Safety & Educational Improvement Block Grant | | 0 |
| 122 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L166, Col C,D,E,F,G | 3780 | Technology - Technology for Success | | 0 |
| 123 | ED-TR | Revenues 9-14, L167, Col C,F | 3815 | State Charter Schools | | 0 |
| 124 | O&M | Revenues 9-14, L170, Col D | 3925 | School Infrastructure - Maintenance Projects | | 0 |
| 125 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L171, Col C-G,J | 3999 | Other Restricted Revenue from State Sources | | 525,202 |
| 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 | | 74,752 |
| 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 | | 3,498,716 |
| 130 | ED-O&M-TR-MR/SS | Revenues 9-14, L211, Col C,D,F,G | 4300 | Total Title I | | 3,971,203 |
| 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 | | 1,704,077 |
| 133 | ED-O&M-TR-MR/SS | Revenues 9-14, L221, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 3,955 |
| 134 | ED-O&M-TR-MR/SS | Revenues 9-14, L222, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 |
| 135 | ED-O&M-TR-MR/SS | Revenues 9-14, L223, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 |
| 136 | ED-O&M-MR/SS | Revenues 9-14, L228, Col C,D,G | 4700 | Total CTE - Perkins | | 0 |
| 161 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C231 thru J258) | 4800 | Total ARRA Program Adjustments | | 581,816 |
| 162 | ED | Revenues 9-14, L260, Col C | 4901 | Race to the Top | | 0 |
| 163 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L261, Col C-G,J | 4902 | Race to the Top-Preschool Expansion Grant | | 0 |
| 164 | ED,O&M,MR/SS | Revenues 9-14, L262, Col C,D,G | 4904 | Advanced Placement Fee/International Baccalaureate | | 0 |
| 165 | ED-TR-MR/SS | Revenues 9-14, L263, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 1,362 |
| 166 | ED-TR-MR/SS | Revenues 9-14, L264, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 30,103 |
| 167 | ED-TR-MR/SS | Revenues 9-14, L265, Col C,F,G | 4910 | Learn & Serve America | | 0 |
| 168 | ED-O&M-TR-MR/SS | Revenues 9-14, L266, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 |
| 169 | ED-O&M-TR-MR/SS | Revenues 9-14, L267, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 136,181 |
| 170 | ED-O&M-TR-MR/SS | Revenues 9-14, L268, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 0 |
| 171 | ED-O&M-TR-MR/SS | Revenues 9-14, L269, Col C,D,F,G | 4960 | Federal Charter Schools | | 0 |
| 172 | ED-O&M-TR-MR/SS | Revenues 9-14, L270, Col C,D,F,G | 4991 | Medicaid Matching Funds - Administrative Outreach | | 152,831 |
| 173 | ED-O&M-TR-MR/SS | Revenues 9-14, L271, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 274,060 |
| 174 | ED-O&M-TR-MR/SS | Revenues 9-14, L272, Col C,D,F,G | 4999 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | | 0 |
| 175 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 2,029,419 |
| 176 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds *** | | 69,828 |
| 178 | | | | Total Deductions for PCTC Computation Line 84 through Line 174 | \$ | 17,330,344 |
| 179 | | | | Net Operating Expense for Tuition Computation (Line 77 minus Line 176) | | 47,511,321 |
| 180 | | | | Total Depreciation Allowance (from page 26, Line 18, Col I) | | 4,032,801 |
| 181 | | | | Total Allowance for PCTC Computation (Line 177 plus Line 178) | | 51,544,122 |
| 182 | | | | 9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018 | | 4,870.62 |
| 183 | | | | Total Estimated PCTC (Line 179 divided by Line 180) * \$ | | 10,582.66 |
| 184 | | | | | | |
| 185 | * The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE | | | | | |
| 186 | ** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district. | | | | | |
| 187 | *** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district. | | | | | |
| 188 | | | | | | |
| 189 | Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx | | | | | |

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 | <p>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.</p> | | | | | | | |
| 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> | | | | | 3,498,716 | | |
| 11 | Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i> | | | | | 275,246 | | |
| 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 | | | 36,512,556 | | 36,512,556 | |
| 20 | Support Services: | | | | | | | |
| 21 | Pupil | 2100 | | | 3,858,186 | | 3,858,186 | |
| 22 | Instructional Staff | 2200 | | | 2,464,522 | | 2,464,522 | |
| 23 | General Admin. | 2300 | | | 2,526,974 | | 2,526,974 | |
| 24 | School Admin | 2400 | | | 3,073,621 | | 3,073,621 | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | | 97,082 | 0 | 97,082 | 0 | |
| 27 | Fiscal Services | 2520 | | 420,898 | 0 | 420,898 | 0 | |
| 28 | Oper. & Maint. Plant Services | 2540 | | | 5,668,515 | 5,668,515 | 0 | |
| 29 | Pupil Transportation | 2550 | | | 4,530,549 | | 4,530,549 | |
| 30 | Food Services | 2560 | | | 302,448 | | 302,448 | |
| 31 | Internal Services | 2570 | | 12,024 | 0 | 12,024 | 0 | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | | 355 | | 355 | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | | 0 | | 0 | |
| 35 | Information Services | 2630 | | | 40,062 | | 40,062 | |
| 36 | Staff Services | 2640 | | 428,619 | 0 | 428,619 | 0 | |
| 37 | Data Processing Services | 2660 | | 1,207,485 | 0 | 1,207,485 | 0 | |
| 38 | Other: | 2900 | | | 21,761 | | 21,761 | |
| 39 | Community Services | 3000 | | | 885,435 | | 885,435 | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 29) | | | | 0 | | 0 | |
| 41 | Total | | | 2,166,108 | 59,884,984 | 7,834,623 | 54,216,469 | |
| 42 | | | | Restricted Rate | | Unrestricted Rate | | |
| 43 | | | | Total Indirect Costs: | 2,166,108 | Total Indirect costs: | 7,834,623 | |
| 44 | | | | Total Direct Costs: | 59,884,984 | Total Direct Costs: | 54,216,469 | |
| 45 | | | | = | 3.62% | = | 14.45% | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------------------------|-------------------|---------------------|-----------------------------------|---|---|---|---|---|---|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | | | | | | |
| 2 | School Code, Section 17-1.1 (Public Act 97-0357) | | | | | | | | | | |
| 3 | Fiscal Year Ending June 30, 2018 | | | | | | | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. | | | | | | | | | | |
| 6 | Danville Community Consolidated | | | | | | | | | | |
| 7 | 54-092-1180-24 | | | | | | | | | | |
| 8 | <i>Check box if this schedule is not applicable.....</i> | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. | | | | | |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget → | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 20 | Investment Pools | | | | | | | | | | |
| 21 | Legal Services | | | | | | | | | | |
| 22 | Maintenance Services | | | | | | | | | | |
| 23 | Personnel Recruitment | | | | | | | | | | |
| 24 | Professional Development | | | | | | | | | | |
| 25 | Shared Personnel | | | | | | | | | | |
| 26 | Special Education Cooperatives | | X | X | | Vermilion Association for Special Education | | | | | |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | | | | | | |
| 29 | Technology Services | | | | | | | | | | |
| 30 | Transportation | | | | | | | | | | |
| 31 | Vocational Education Cooperatives | | | | | | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | | | | | | |
| 33 | Other | | | | | | | | | | |
| 34 | | | | | | | | | | | |
| 35 | <u>Additional space for Column (D) - Barriers to Implementation:</u> | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 40 | <u>Additional space for Column (E) - Name of LEA :</u> | | | | | | | | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | | | | | | |

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: Danville Community Consolidated School Dist
 RCDT Number: 54-092-1180-24

| 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 | 363,875 | | 363,875 | 359,996 | | 359,996 |
| 2. Special Area Administration Services | 2330 | 319,626 | | 319,626 | 347,252 | | 347,252 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | 0 | | 0 |
| 4. Direction of Business Support Services | 2510 | 95,940 | 0 | 95,940 | 99,525 | 0 | 99,525 |
| 5. Internal Services | 2570 | 47,638 | | 47,638 | 51,655 | | 51,655 |
| 6. Direction of Central Support Services | 2610 | 301 | | 301 | 0 | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | 0 | | | 0 |
| 8. Totals | | 827,380 | 0 | 827,380 | 858,428 | 0 | 858,428 |
| 9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual) | | | | | | | 4% |

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

Type Below.

1. Page 10, Line 74 - Educational Fund - Other Food Service - Miscellaneous food revenues - \$89,164
2. Page 10, Line 91 - Educational Fund - Sales - Other - Textbook sales - \$1,538
3. Page 11, Line 106 - Educational Fund - Other Local Fees - Miscellaneous fees - \$773
4. Page 11, Line 107 - Other Local Revenues - Educational Fund - Miscellaneous revenues - \$46,676
Operations & Maintenance Fund - Miscellaneous revenues - \$9,093
Capital Projects Fund - Miscellaneous revenues - \$7,935; Tort Fund - Miscellaneous revenues - \$44
5. Page 12, Line 171 - Educational Fund - Other Restricted Revenue from State Sources - Orphanage Tuition - \$460,782;
Other State Revenues - \$54,700; Library Grant - \$4,220; No Kid Hungry Grant - \$5,500
6. Page 12, Line 183 - Other Restricted Grants-In-Aid Received Directly from the Federal Govt - MIECHV - \$74,752
7. Page 13, Line 200 - Food Service - Other - Educational Fund - Non-Cash USDA Commodities - \$230,533
8. Page 13, Line 210 - Title I - Other - Educational Fund - School Improvement Grant - \$191,568
9. Page 15, Line 41 - Educational Fund - Other Support Services - Medicaid - \$15,042
10. Page 16, Line 73 - Educational Fund - Other Support Services - Jackson Building for IDEA Part B - \$19,073; Title I supplies - \$2,198
11. Page 18, Line 171 - Debt Services Fund - Debt Services - Other - Fees for General Obligation Bonds - \$2,700
12. Page 18, Line 180 - Transportation Fund - Transportation Salaries - \$39,484; Transportation Benefits - \$2,050
13. Page 21, Line 278 - Municipal Retirement/Social Security Fund - Other Support Services - Jackson Building IDEA Part B - \$490
14. Audit Checklist, Line 68 - The debt issued on the Schedule of Long-Term Debt does not equal the proceeds of bonds issued because of the proceeds of capital lease issuance being reported as Other Sources Not Classified Elsewhere.
15. Audit Checklist, Line 80 - There were no indirect cost allocations in the current year.

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 | <i>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.</i> | | | | | |
| 3 | The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | |
| 4 | <ul style="list-style-type: none"> • If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. | | | | | |
| 5 | <ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. | | | | | |
| 6 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i> | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 58,587,191 | 3,519,433 | 6,791,746 | 196,450 | 69,094,820 |
| 9 | Direct Expenditures | 58,303,770 | 3,936,171 | 4,562,538 | | 66,802,479 |
| 10 | Difference | 283,421 | (416,738) | 2,229,208 | 196,450 | 2,292,341 |
| 11 | Fund Balance - June 30, 2018 | 20,097,696 | 4,181,251 | 3,037,658 | 2,879,580 | 30,196,185 |
| 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 to the auditor for correction.

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

| | | | |
|--|--------------------------------------|---|------------|
| DISTRICT/JOINT AGREEMENT NAME Danville Community Consolidated School | RCDT NUMBER 54-092-1180-24 | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004450 | |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Alicia Geddis | | NAME AND ADDRESS OF AUDIT FIRM CliftonLarsonAllen LLP 2 East Main Street, Suite 120 Danville IL 61832 | |
| ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 115 E Williams Danville IL 61832 | | E-MAIL ADDRESS: hope.wheeler@claconnect.com | |
| | | NAME OF AUDIT SUPERVISOR Hope Wheeler | |
| | | CPA FIRM TELEPHONE NUMBER 217-442-1643 | FAX NUMBER |

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

Danville Community Consolidated School District #118
54-092-1180-24
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal year;
This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
- * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
- * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
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.

Danville Community Consolidated School District #118
54-092-1180-24
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

**Danville Community Consolidated School District #118
54-092-1180-24**

**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 | \$ 10,499,401 |
| Flow-through Federal Revenues Revenues 9-14, Line 112 | Account 2200 | - |
| Value of Commodities Indirect Cost Info 29, Line 11 | | |
| Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271 | Account 4992 | (274,060) |
| AFR TOTAL FEDERAL REVENUES: | | \$ 10,225,341 |

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

| | | |
|---|--|--------------|
| Qualified Zone Academy Bond Tax Credits | | \$ (581,816) |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |

ADJUSTED AFR FEDERAL REVENUES \$ 9,643,525

| | | |
|---|----------|--------------|
| Total Current Year Federal Revenues Reported on SEFA: | | |
| Federal Revenues | Column D | \$ 9,643,525 |

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

| | | |
|-------|--|--|
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |
| ----- | | |

ADJUSTED SEFA FEDERAL REVENUE: \$ 9,643,525

DIFFERENCE: \$ -

Danville Community Consolidated School District #118
54-092-1180-24
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | CFDA Number 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 7/1/17-6/30/18 (F) | | | |
| U.S. Department of Agriculture | | | | | | | | | |
| Passed through the Illinois State Board of Education (ISBE) | | | | | | | | | |
| National School Lunch Program (M) | 10.555 | 17-4210-00 | 2,126,980 | 277,120 | 2,126,980 | 277,120 | 0 | 2,404,100 | N/A |
| | | 18-4210-00 | 0 | 2,118,102 | 0 | 2,118,102 | 0 | 2,118,102 | N/A |
| | | | | 2,395,222 | | 2,395,222 | | | |
| School Breakfast Program (M) | | | | | | | | | |
| | 10.553 | 17-4220-00 | 745,727 | 100,571 | 745,727 | 100,571 | 0 | 846,298 | N/A |
| | | 18-4220-00 | 0 | 727,677 | 0 | 727,677 | 0 | 727,677 | N/A |
| | | | | 828,248 | | 828,248 | | | |
| Food Commodities (noncash) (M) | | | | | | | | | |
| | 10.555 | N/A | 0 | 230,533 | 0 | 230,533 | 0 | 230,533 | N/A |
| Dept of Defense Fresh Fruits and Vegetables (noncash) (M) | | | | | | | | | |
| | 10.555 | N/A | 0 | 44,714 | 0 | 44,714 | 0 | 44,714 | N/A |
| Child Nutrition Cluster Total | | | | | | | | | |
| | | | | 3,498,717 | | 3,498,717 | | | |
| Total U.S. Department of Agriculture | | | | | | | | | |
| | | | | 3,498,717 | | 3,498,717 | | | |
| U.S. Department of Health and Human Services | | | | | | | | | |
| Passed through the Illinois Department of Healthcare and Family Services | | | | | | | | | |
| Medicaid Administrative Outreach | 93.778 | 2017 | 146,233 | 0 | 146,233 | 0 | 0 | 146,233 | N/A |
| | | 2018 | 0 | 152,831 | 0 | 152,831 | 0 | 152,831 | N/A |
| | | | | 152,831 | | 152,831 | | | |
| Maternal, Infant, and Early Childhood Home Visiting Program | | | | | | | | | |
| | 93.505 | 2017 | 55,836 | 8,286 | 62,267 | 1,855 | 0 | 64,122 | N/A |
| | | 2018 | 0 | 66,466 | 0 | 66,466 | 0 | 66,466 | N/A |

| | | | | | | | | | |
|---|--|--|--|---------|--|---------|--|--|--|
| | | | | 74,752 | | 68,321 | | | |
| | | | | | | | | | |
| Total U.S. Department of Health and Human Services | | | | 227,583 | | 221,152 | | | |

- (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.

Danville Community Consolidated School District #118
54-092-1180-24
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | CFDA Number 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 7/1/17-6/30/18 (F) | | | |
| U.S. Department of Education | | | | | | | | | |
| Passed through the Illinois State Board of Education (ISBE) | | | | | | | | | |
| Title I - Low Income (M) | 84.010 | 17-4300-00 | 3,120,630 | 392,643 | 3,120,630 | 392,643 | 0 | 3,513,273 | 3,986,616 |
| | | 18-4300-00 | 0 | 3,359,377 | 0 | 3,359,377 | 0 | 3,359,377 | 4,151,762 |
| | | | | 3,752,020 | | 3,752,020 | | | |
| Title I - Low Income - Delinquent Private (M) | 84.010 | 17-4306-00 | 7,266 | 9,904 | 7,266 | 9,904 | 0 | 17,170 | 25,288 |
| | | 18-4306-00 | 0 | 17,710 | 0 | 17,710 | 0 | 17,710 | 32,908 |
| | | | | 27,614 | | 27,614 | | | |
| Federal Special Edu. - IDEA - Room and Board | 84.027 | 17-4625-00 | 35,591 | 3,955 | 35,591 | 3,955 | 0 | 39,546 | N/A |
| | | 18-4625-00 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| | | | | 3,955 | | 3,955 | | | |
| IDEA Part B Flow Through | 84.027 | 17-4620-00 | 1,540,500 | 110,312 | 1,540,500 | 122,910 | 0 | 1,663,410 | 1,931,729 |
| | | 18-4620-00 | 0 | 1,593,765 | 0 | 1,593,765 | 106,815 | 1,700,580 | 1,976,783 |
| | | | | 1,704,077 | | 1,716,675 | | | |
| IDEA Part B Pre-School Flow Through | 84.173 | 17-4600-00 | 113,197 | 8,627 | 113,197 | 9,470 | 0 | 122,667 | 145,194 |
| | | 18-4600-00 | 0 | 61,718 | 0 | 61,718 | 6,260 | 67,978 | 110,775 |
| | | | | 70,345 | | 71,188 | | | |
| Special Education Cluster (IDEA) Total | | | | 1,778,377 | | 1,791,818 | | | |

• (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.

Danville Community Consolidated School District #118
54-092-1180-24
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

| Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation | CFDA Number 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 7/1/17-6/30/18 (F) | | | |
| School Improvement Grant | 84.377 | 17-4339-00 | 299,327 | 191,568 | 299,327 | 191,568 | 0 | 490,895 | 533,196 |
| | | 18-4339-00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 191,568 | | 191,568 | | | |
| Title III - Immigrant Education Program | 84.365A | 17-4905-00 | 0 | 974 | 0 | 974 | 0 | 974 | 0 |
| | | 18-4905-00 | 0 | 388 | 0 | 388 | 0 | 388 | 400 |
| | | | | 1,362 | | 1,362 | | | |
| Title III - Lang Inst Program - Limited Eng LIPLP | 84.365 | 17-4909-00 | 26,398 | 10,116 | 26,398 | 10,116 | 0 | 36,514 | 38,072 |
| | | 18-4909-00 | 0 | 19,987 | 0 | 19,987 | 0 | 19,987 | 23,818 |
| | | | | 30,103 | | 30,103 | | | |
| Title II - Teacher Quality | 84.367 | 17-4932-00 | 102,966 | 16,801 | 102,966 | 16,801 | 0 | 119,767 | 264,237 |
| | | 18-4932-00 | 0 | 119,380 | 0 | 119,379 | 0 | 119,379 | 274,693 |
| | | | | 136,181 | | 136,180 | | | |
| Total U.S. Department of Education | | | | 5,917,225 | | 5,930,665 | | | |
| Total Passed through the Illinois State Board of Education (ISBE) | | | | 9,415,942 | | 9,429,382 | | | |
| Total Expenditure of Federal Awards | | | | 9,643,525 | | 9,650,534 | | | |

• (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.

Danville Community Consolidated School District #118
54-092-1180-24
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)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

| CFDA NUMBER(S) ⁹ | NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰ | AMOUNT OF FEDERAL PROGRAM |
|-------------------------------------|--|---------------------------|
| 84.010 | Title I | 3,779,634 |
| 10.555, 10.553 | Child Nutrition Cluster | 3,498,717 |
| | | |
| | | |
| Total Amount Tested as Major | | \$7,278,351 |

Total Federal Expenditures for 7/1/17-6/30/18 \$9,650,534

% tested as Major 75.42%

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

Danville Community Consolidated School District #118
54-092-1180-24
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2018- 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2016

3. Criteria or specific requirement

In an ideal control setting, the District would prepare its financial statements in accordance with generally accepted accounting principles for governments, including preparation of the adjustments from cash to modified accrual and full accrual basis of accounting.

4. Condition

The Board of Education and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibilities for internal control cannot be outsourced to the external auditors and still be considered part of the on-going internal control of the organization. The District engages the external auditors to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, external auditors cannot be considered part of the District's internal control system. During the course of the audit, the external auditors proposed certain adjusting entries to prepaid expenses, accounts receivable, accounts payable, and a prior period adjustment to correct TRS deferred inflows and outflows, along with entries to prepare the government-wide financial statements.

5. Context¹²

The Board of Education and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibilities for internal control cannot be outsourced to the external auditors and still be considered part of the on-going internal control of the organization. The District engages the external auditors to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, external auditors cannot be considered part of the District's internal control system.

6. Effect

It is possible that a misstatement of the District's financial statements could occur and not be prevented or detected by the District's internal control over financial reporting.

7. Cause

The District has not made it a practice to record modified accrual based entries historically. This year, the District did prepare and record most of these entries, and there were just a few corrections to them. The District still relies on the external auditor to propose government-wide adjusting entries that do not get carried to the general ledger. The District has limited staffing to address the above circumstances.

8. Recommendation

We make no recommendation as to whether management should or should not invest in training or additional personnel to acquire the capacity to prepare the financial statements, including the necessary government-wide full accrual adjustments, and required disclosures.

9. Management's response¹³

In the past and with any school district, we have relied on the auditors to prepare the final financial statements and AFR. We give them all of the reporting necessary to complete the documents. We provide them with Trial Balances, General Ledgers, Journal Entries, and Balance Sheets where they can pull data out and review it if they would like. We provide them with copies of POs or any other documentation when it is requested. We give them all of the information in order to plug it into the AFR. Management and the Board of Education will continue to make improvements to the internal controls of the District. With the biggest control; making sure that we have segregation of duties in order to have the necessary checks and balances. There will still be certain accruals that cannot be completed before the audit starts because of the timing of when information is available.

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.

Danville Community Consolidated School District #118
54-092-1180-24
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ **5. CFDA No.:** _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
 NONE

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

| | |
|------------------------|---|
| For ISBE Review | |
| Date: _____ | Resolution Criteria Code Number _____ |
| Initials: _____ | Disposition of Questioned Costs Code Letter _____ |

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

Danville Community Consolidated School District #118

54-092-1180-24

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹

Year Ending June 30, 2018

| <u>Finding Number</u> | <u>Condition</u> | <u>Current Status</u> ²⁰ |
|-----------------------|--|---|
| 2017-001 | The District engages the external auditors to assist in preparing its financial statements and accompanying disclosures, including preparing adjustments from cash to modified accrual and full accrual basis of accounting. | Repeated as Finding 2018-001. |
| 2017-002 | In our Activity Funds testing, we noted one disbursement that did not have the required dual signatures and one disbursement that lacked appropriate supporting documentation. Errors were noted in the bank reconciliation at one school, including an outstanding check list that was not updated and unreconciled differences. Noted per discussion with one Principal that employees may be given signed blank checks when making purchases. | No similar instances noted in fiscal year 2018. |
| 2017-003 | We noted in our testing of a Title I - Low Income report, that the expenditure report to ISBE which noted it was for expenditures through June 30, 2017 did not agree to general ledger documentation. We noted the same issue for the Title I Delinquent Private, Title II, and Title III June 30, 2017 reports. | No similar instances noted in fiscal year 2018. |

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.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Danville Community Consolidated School District No. 118
Danville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Danville Community Consolidated School District No. 118, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Danville Community Consolidated School District No. 118's basic financial statements, and have issued our report thereon dated November 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Danville Community Consolidated School District No. 118's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control. Accordingly, we do not express an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-002 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Danville Community Consolidated School District No. 118's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Danville Community Consolidated School District No. 118's Response to Findings

Danville Community Consolidated School District No. 118's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Danville Community Consolidated School District No. 118's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Danville, Illinois
November 30, 2018



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Danville Community Consolidated School District No. 118
Danville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Danville Community Consolidated School District No. 118's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Danville Community Consolidated School District No. 118's major federal programs for the year ended June 30, 2018. Danville Community Consolidated School District No. 118's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Danville Community Consolidated School District No. 118's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Danville Community Consolidated School District No. 118's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Danville Community Consolidated School District No. 118's compliance.

Opinion on Each Major Federal Program

In our opinion, Danville Community Consolidated School District No. 118 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Danville Community Consolidated School District No. 118 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Danville Community Consolidated School District No. 118's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Danville Community Consolidated School District No. 118 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Danville Community Consolidated School District No. 118's basic financial statements. We issued our report thereon dated November 30, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Danville, Illinois
November 30, 2018