Х	School District
	Joint Agreement

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

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

	/Joint Agreement Information tions on inside of this page.)	<u> </u>	Accounting Basis:  CASH	Certified Public Accountant Information					
School District/Joint Agreement Number:			K ACCRUAL	Name of Auditing Firm:					
19-022-0890-04				Baker Tilly Virchow Kraus	se, LLP				
County Name:				Name of Audit Manager:					
DuPage				Michael Malatt					
Name of School District/Joint Agreement:				Address:					
Community Consolidated Se	chool District 89			1301 West 22nd Street, Suit	e 400				
Address:			Filing Status:	City:	State:	Zip Code:			
22W600 Butterfield Road		Submit electr	ronic AFR directly to ISBE	Oak Brook	IL	60523			
City:			<del>-</del>	Phone Number:	Fax Number:				
Glen Ellyn		Clic	k on the Link to Submit:	(630) 645-6226	(630) 645-6276	;			
Email Address:			Send ISBE a File	IL License Number (9 digit):	Expiration Date:				
				066-004260					
Zip Code:				Email Address:					
60137			0	michael.malatt@bakertilly.com	michael.malatt@bakertilly.com				
Annual Financial Type of Auditor's Repo Quali Adve Discl	ort Issued:  ified X Unqualified  rse	YES X NO Are Federal e	ingle Audit Status: expenditures greater than \$750,000? udit Information completed and attached? ancial statement or federal award findings issued?	IS	BE Use Only				
Reviewed b	by District Superintendent/Administrator	Reviewed by To Name of Township:	wnship Treasurer (Cook County only)	Reviewe	d by Regional Superintendent	/Cook ISC			
District Superintendent/Administrator Name (Type or Print): Dr. Emily K. Tammaru, Ed.D		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):					
Email Address:		Email Address:		Email Address:					
etammaru@ccsd89.org									
· · · · ·	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:				
630-469-8900	630-469-8936								
Signature & Date:		Signature & Date:		Signature & Date:					

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).

<sup>\*</sup>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)

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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)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

#### 4. Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

• AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

#### 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500
- . Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

### 7. Qualifications of Auditing Firm

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

### **AUDITOR'S QUESTIONNAIRE**

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

PART A	- FINDINGS
	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].
	3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue</i> Sharing Act [30 ILCS 115/12].
	<b>9.</b> One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5].
	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 <i>Illinois</i> 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 persuant 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

#### PART C - OTHER ISSUES

	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
ſ	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,

on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

an explanation must be provided.

22. Check this box if the district is subject to the Property Tax Extension Limitation Law.

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.

Page 4 Page 5

8/30/18

Date:

#### 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 Intergovermental 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
---

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	50,928	97,605	41,151	0	189,684
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	0	0	0	0	0
Total						189,684

• 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 Ques	stionnaire:	

Baker Tilly Virchow Krause, LLP

Name of Audit Firm (print)

Page 5		
	Signature	mm/dd/yyyy

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

	Α	T	вТ	С	D	E	F [	G	Н		J	K	L	М
_							FINANCI	AL PI	ROFILE INFORMATION					<u> </u>
2														
3	Requi	ired	to b	е со	mpleted for School Distr	icts	only.							
5	A.	Т	ax R	ates	(Enter the tax rate - ex: .01	.50 fc	or \$1.50)							
6												ı		
7 8					Tax Year <u>2017</u>		Equalized Ass	essed	Valuation (EAV):	Į.	807,082,646			
					Educational		Operations &		Transportation		Combined Total		Working Cash	
9 10	Rat	te(s)	:		0.022700	+	Maintenance 0.003792	+	0.001209	=	0.027700		0.00000	01
TT						1	0.000752		0.001203		0.027700		0.0000	-
13 14	В.	R	esul	ts of	Operations *									
					Receipts/Revenues		Disbursements/		Excess/ (Deficiency)		Fund Balance			
15 16					28,065,066		Expenditures 29,290,223		(1,225,157)	1 [	12,532,983			
17			* TI	ne nı		of en	tries on Pages 7 & 8, lines 8,	17, 20		l, Ope		ı		
18 19			Ti	ransp	oortation and Working Cash	Fund	ds.							
20	c.	S	hort	-Ter	m Debt **									
21 22					CPPRT Notes	+	TAWs 0		TANs 0	+	TO/EMP. Orders		GSA Certificates	0 +
23					Other	T	Total	т	0	] T [	0	+	<u> </u>	0 +
24					0	=	0							
25 27		*	* TI	ne ni	umbers shown are the sum	of en	tries on page 25.							
_	D.		-		n Debt									
29 30		C	heck	the a	ipplicable box for long-term	ı deb	t allowance by type of distric	t.						
31			Х	a.	6.9% for elementary and	high :	school districts,		55,688,703					
32 33				b.	13.8% for unit districts.									
34 35		L	ong-	Terr	n Debt Outstanding:									
36				c.	Long-Term Debt (Principa	l only	/)	Acct						
37					Outstanding:			511	13,972,400					
40	E.	N	/late	rial	mpact on Financial Pos	itior	1							
41					e, check any of the followin ets as needed explaining ea		ns that may have a material i	impac	t on the entity's financial po	sition	during future reporting pe	riods.		
42 44			LLacii		ending Litigation	cii ite	in checked.							
45		-			laterial Decrease in EAV									
46				M	laterial Increase/Decrease i	n Enr	ollment							
47		-			dverse Arbitration Ruling									
48 49		-			assage of Referendum  axes Filed Under Protest									
50						eviev	w or Illinois Property Tax App	eal Bo	ard (PTAB)					
51 52				0	ther Ongoing Concerns (De	scribe	e & Itemize)							
53		C	omm	ents:										
54														
55 56														
57														
58														
60														
61	I													

	A B	С	D	E	F	G	Н		K		M	N	0	FQ R
1														
2				ESTIMAT	ED FINANCIAL PROFILE	SUMMARY								
3 4 5				(Go to the following	g website for reference to	the Financial Pr	ofile)							
4				https://www.is	sbe.net/Pages/School-District-Fin	ancial-Profile.aspx								
5														
6														
7		District Name:	Community Consolidated School District 89											
8		District Code:	19-022-0890-04											
9		County Name:	DuPage											
10														
11	1.	Fund Balance to Reve	nue Ratio:				Total		Ra	tio	Score			4
12			e (P8, Cells C81, D81, F81 & I81)		40, 70 + (50 & 80 if negative)		12,532,983.0	0	0.4	47	Weight			0.35
13			nues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20,			28,065,066.0				Value		:	1.40
14 15			Pledged to Other Funds (P8, Cell C54 thru D74)  1, C:D65, C:D69 and C:D73)	Minus Funds 1	.0 & 20		0.00	0						
16	2	Expenditures to Reve	·				Total		Ra	tio	Score			3
17	۷.	•	nditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 8	2.40		29,290,223.0	0	1.0		Adjustment			0
18			nues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 4			28,065,066.0		1.0	. ,	Weight			0.35
19		Less: Operating Debt	Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 1	0 & 20		0.00	0						
20			1, C:D65, C:D69 and C:D73)								Value		:	1.05
21		Possible Adjustment:												
23	•	David Carly and Hands					Total		ъ.		C			2
24	3.	Days Cash on Hand:	stments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 4	0.8.70		14,248,609.0	0	175.	12 12	Score Weight			3 0.10
25			nditures (P7, Cell C17, D17, F17 & I17)		40 divided by 360		81,361.7		173.	12	Value			0.30
26		Total Sall of Silect Exper	(17) dell 617) 517) 117 d 117)	1 41145 10, 20,	To divided by 500		01,301.7							5.50
27	4.	Percent of Short-Term	Borrowing Maximum Remaining:				Total		Perce	ent	Score			4
28			s Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 8	k 40		0.00	0	100.		Weight		(	0.10
29		EAV x 85% x Combined T	ax Rates (P3, Cell J7 and J10)	(.85 x EAV) x S	Sum of Combined Tax Rates		19,002,760.9	0			Value		(	0.40
30	_								_		_			•
31	5.	_	Debt Margin Remaining:				Total	•	Perce		Score			3
33		Long-Term Debt Outstand Total Long-Term Debt Allo					13,972,400.0 55,688,702.5		74.	90	Weight Value			0.10 0.30
34		Total Long Term Debt Ain	owed (1 3, cen 1131)				33,000,702.3	,			value		,	5.50
35										Total	Profile Scor	e:	3	.45 *
36												-	_	
37							Estima	ated 2019	Financia	al Profile	e Designatio	on:	REVIE	w
38											•			
						* _	- 61 -							
39 40							Profile Score may cha	-	•					
41							nation, page 3 and by calculated by ISBE.	y the timing	or mandate	u categor	ical payments.	rınaı score		
42						will be	. calculated by ISBE.							

## Page 5 BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2018

	Α	В	С	D	E	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS			Operations &			Municipal				Fire Prevention &
2	(Enter Whole Dollars)	Acct. #	Educational	Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Safety
	CURRENT ASSETS (100)						Security				
3											
4	Cash (Accounts 111 through 115) 1		10,142,317	1,399,814	1,610,756	535,924	494,719	0	2,170,554		0
5	Investments	120	0	0	0	0	0	0	0		0
6	Taxes Receivable	130	8,921,785	1,415,008	1,244,476	451,146	311,959	0	0	,	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	178,356	0	0	148,533	0	0	0		0
9	Other Receivables	160	30,361	0	0	0	0	0	0	-	0
10	Inventory	170	0	1,024	0	0	223	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		19,272,819	2,815,846	2,855,232	1,135,603	806,901	0	2,170,554	82,913	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0		0
27	Other Payables	430	307,755	982	0	26,728	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0		0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0		0
31	Payroll Deductions & Withholdings	480	295,443	14,017	0	41,060	(652)	0	0		0
32	Deferred Revenues & Other Current Liabilities	490	10,015,265	1,525,638	1,341,773	634,951	336,349	0	0		0
33	Due to Activity Fund Organizations	493	0	0	0	034,331	0	0	0		0
34	Total Current Liabilities		10,618,463	1,540,637	1,341,773	702,739	335,697	0	0		0
	LONG-TERM LIABILITIES (500)		.,,	,,	,. ,	. ,	,			,	
35		F14									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	41,472	0
39	Unreserved Fund Balance	730	8,654,356	1,275,209	1,513,459	432,864	471,204	0	2,170,554	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		19,272,819	2,815,846	2,855,232	1,135,603	806,901	0	2,170,554	82,913	0

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

	A	В	L I	M	N I
1	· · · · · · · · · · · · · · · · · · ·		_	Account	
	ASSETS			Account	-
	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		270,419		
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		270,419		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		409,080	
17	Building & Building Improvements	230		45,422,705	
18	Site Improvements & Infrastructure	240		2,043,658	
19	Capitalized Equipment	250		3,657,609	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			1,513,459
22	Amount to be Provided for Payment on Long-Term Debt	350			12,458,941
23	Total Capital Assets			51,533,052	13,972,400
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	270,419		
34	Total Current Liabilities		270,419		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			13,972,400
37	Total Long-Term Liabilities				13,972,400
38	Reserved Fund Balance	714	0		25,572,400
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets		Ü	51,533,052	
41	Total Liabilities and Fund Balance		270.419		13.972.400
41	Total Liabilities and Fund Balance		270,419	51,533,052	13,972,400

# 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

						ALL	TONDS - TOK THE	YEAR ENDING JUN	L 30, 2010		
	A	В	С	D	Е	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	e Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	21,157,619	3,000,209	2,629,408	923,095	660,851	0	432	41,472	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	2,023,400	0	0	Ü	432	71,772	
6	STATE SOURCES	3000	-		0			0	0	0	
	FEDERAL SOURCES	4000	1,886,255	0	0	490,819	0	0	0	0	0
7		4000	606,637	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		23,650,511	3,000,209	2,629,408	1,413,914	660,851	0	432	41,472	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	27,740,415								
10	Total Receipts/Revenues		51,390,926	3,000,209	2,629,408	1,413,914	660,851	0	432	41,472	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	17,253,603				361,535				
13	Support Services	2000	6,531,279	2,086,903		1,847,301	326,666	0		0	0
14	Community Services	3000	6,433	0		0				_	
15	Payments to Other Districts & Governmental Units	4000	1,564,704	0	0	0		0			0
16	Debt Service	5000						0		0	•
_	Total Direct Disbursements/Expenditures	3000	0	2 000 003	7,098,192	0		0		0	0
17		1	25,356,019	2,086,903	7,098,192	1,847,301	688,201	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	27,740,415	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		53,096,434	2,086,903	7,098,192	1,847,301	688,201	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(1,705,508)	913,306	(4,468,784)	(433,387)	(27,350)	0	432	41,472	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	4,245,000	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			123,201						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			3,503						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			185,000						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			6,367						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	302,400	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		302,400	0	4,563,071	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

	Δ	ь .	^			-					1/
$\vdash$	A	В	C	D	E	F	G	H	1 1	J	K
$\vdash^1$	Paradata.		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention &
2	- Strainly			Maintenance			Social Security				Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									(
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									(
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	123,201	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	3,503	0				0	=		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	3,303					0			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	185,000							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710		· · ·							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	6,367							
70	Taxes Transferred to Pay for Capital Projects	8810		0,501							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	<u> </u>								
72	Other Revenues Pledged to Pay for Capital Projects	8830	<u> </u>								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0			0		_			
$\vdash$	Other Uses Not Classified Elsewhere	8990		0							
75		0330	0	0	0	0				0	
76	Total Other Uses of Funds		126,704	191,367	0	0	1	0		0	(
77	Total Other Sources/Uses of Funds  Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disburseme	ants and	175,696	(191,367)	4,563,071	0	0	0	0	0	(
78	Other Uses of Funds	iils dilu	(1,529,812)	721,939	94,287	(433,387)	(27,350)	0	432	41,472	(
79	Fund Balances - July 1, 2017		10,184,168	553,270	1,419,172	866,251	498,554	0	2,170,122	0	(
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2018		8,654,356	1,275,209	1,513,459	432,864	471,204	0	2,170,554	41,472	(

### Page 9 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

	Α	В	С	D	E	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention 8 Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		18,726,126	2,917,055	2,614,828	875,231	320,918	0	432	41,472	
6	Leasing Purposes Levy 8	1130	0	0	,, ,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,	
7	Special Education Purposes Levy	1140	507,120	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150	307,120			0	327,361				
9	Area Vocational Construction Purposes Levy	1160		0	0		527,561	0			
10	Summer School Purposes Levy	1170	0		_			-			
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	
12	Total Ad Valorem Taxes Levied By District		19,233,246	2,917,055	2,614,828	875,231	648,279	0	432	41,472	
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	
16	Corporate Personal Property Replacement Taxes 9	1230	169,191	0	0	0	9,000	0	0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0		0	0	0	0	0	
18	Total Payments in Lieu of Taxes		169,191	0	0	0	9,000	0	0	0	
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	132,934								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23 24	Regular - Tuition from Other Sources (Out of State)  Summer Sch - Tuition from Pupils or Parents (In State)	1314 1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1321	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)  Special Ed - Tuition from Other Districts (In State)	1341 1342	197,949								
34	Special Ed - Tuition from Other Districts (in State)	1342	197,949								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		330,883								
41	TRANSPORTATION FEES	1400									
42 43	Regular -Transp Fees from Pupils or Parents (In State)	1411				1.760					
44	Regular - Transp Fees from Other Districts (In State) Regular - Transp Fees from Other Sources (In State)	1412				1,760					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				41,654					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52 53	CTE - Transp Fees from Other Districts (In State) CTE - Transp Fees from Other Sources (In State)	1432 1433				0					
54	CTE - Transp Fees from Other Sources (In State)  CTE - Transp Fees from Other Sources (Out of State)	1433				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61 62	Adult - Transp Fees from Other Sources (In State)	1453 1454				0					
63	Adult - Transp Fees from Other Sources (Out of State)  Total Transportation Fees	1454				43,414					
_	EARNINGS ON INVESTMENTS	1500				43,414					
64 65		1510	120,686	15 027	14,580	4,450	3,572	0	0	0	
66	Interest on Investments  Gain or Loss on Sale of Investments	1510	120,686	15,937	14,580	4,450		0	0	0	
	EE E. LOSS ON SUIC OF INVESTMENTS	1320			-	4,450	3,572	0	0	0	
67	Total Earnings on Investments		120,686	15,937	14,580	4,430	3,372	U	0	U	
	Total Earnings on Investments FOOD SERVICE	1600	120,686	15,937	14,580	4,430	3,372	U	U	0	

1	A	В	С	D	E	F	G	Н	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention 8 Safety
70	Sales to Pupils - Breakfast	1612	0				Security				
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		255,622								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78 79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees Book Store Sales	1720 1730	181,475	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		181,475	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	161,386								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90 91	Sales - Adult/Continuing Education Textbooks  Sales - Other (Describe & Itemize)	1823 1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income	1030	161,386								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	62,609							
96	Contributions and Donations from Private Sources	1920	51,348	0	0	0	0	0	0	0	
97	Impact Fees from Municipal or County Governments	1930	0	4,268	0	0	0	0	0	0	
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	486,718	0	0	0		0		0	
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	
101 102	Drivers' Education Fees Proceeds from Vendors' Contracts	1970 1980	0	0	0	0	0	0	0	0	
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	
107	Other Local Revenues (Describe & Itemize)	1999	167,064	340	0	0		0	0	0	
108	Total Other Revenue from Local Sources		705,130	67,217	0	0		0	0	0	
109	Total Receipts/Revenues from Local Sources	1000	21,157,619	3,000,209	2,629,408	923,095	660,851	0	432	41,472	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources	2100	0	0		0					
111 112	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources  Flow-through Revenue from Federal Sources	2200	0	0		0	0				
111 112 113	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize)	2200 2300	0	0		0	0				
111 112 113 114	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize)  Total Flow-Through Receipts/Revenues from One District to Another District	2200	0	0		0	0				
111 112 113 114	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize)	2200 2300	0	0		0	0				
111 112 113 114 115	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize)  Total Flow-Through Receipts/Revenues from One District to Another District	2200 2300	0	0		0	0				
111 112 113 114 115 116 117	Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000) UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15)	2200 2300 <b>2000</b> 3001	0 0 0	0 0 0	0	0 0 0	0 0 0	0		0	
111 112 113 114 115 116 117 118	Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000) UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental	2200 2300 2000 3001 3002	1,529,441 0	0 0	0	0 0 0	0 0	0		0	
111 112 113 114 115 116 117 118 119	Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021)	2200 2300 2000 3001 3002 3005	1,529,441 0	0 0 0	0	0 0 0	0 0 0	0		0	
111 112 113 114 115 116 117 118 119	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	2200 2300 2000 3001 3002	1,529,441 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099)  Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)  Total Unrestricted Grants-In-Aid	2200 2300 2000 3001 3002 3005	1,529,441 0	0 0 0	0	0 0 0	0 0 0 0 0 0 0 0	0		0	
111 112 113 114 115 116 117 118 119 120 121	DISTRICT TO ANOTHER DISTRICT (2000)  Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099)  Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)  Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900)	2200 2300 2000 3001 3002 3005	1,529,441 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION	2200 2300 2000 3001 3002 3005 3099	1,529,441 0 0 0 1,529,441	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition	2200 2300 2000 3001 3002 3005 3099	1,529,441 0 0 0 1,529,441 158,550	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125	Flow-through Revenue from State Sources Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services	2200 2300 2000 3001 3002 3005 3099 3100 3105	1,529,441 0 0 0 1,529,441 158,550 63,701	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services Special Education - Personnel	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110	1,529,441 0 0 1,529,441 0 0 1,529,441 158,550 63,701 76,125	0 0 0	0 0 0	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services Special Education - Personnel Special Education - Orphanage - Individual	2200 2300 2000 3001 3002 3005 3099 3100 3105	1,529,441 0 0 0 1,529,441 158,550 63,701	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services Special Education - Personnel Special Education - Orphanage - Individual	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110 3120	1,529,441 0 0 0 1,529,441 158,550 63,701 76,125 12,653	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110 3120 3130	1,529,441 0 0 1,529,441 158,550 63,701 76,125 12,653 0 1,145	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000) UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Personnel Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual Special Education - Other (Describe & Itemize) Total Special Education - Other (Describe & Itemize) Total Special Education - Other (Describe & Itemize)	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110 3120 3130 3145	1,529,441 0 0 1,529,441 0 0 1,529,441 158,550 63,701 76,125 12,653 0 1,145	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 120 121 122 123 124 125 126 127 128 129 130 131	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid (3100 - 3900)  SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Personnel Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual Special Education - Summer School Special Education - Summer School Special Education - Other (Describe & Itemize)	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110 3120 3130 3145	1,529,441 0 0 1,529,441 158,550 63,701 76,125 12,653 0 1,145	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) Total Unrestricted Grants-In-Aid (3100 - 3900) SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Personnel Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual Special Education - Other (Describe & Itemize) Total Special Education - Other (Describe & Itemize) Total Special Education - Career And Technical Education - Tech Prep	2200 2300 2000 3001 3002 3005 3099 3100 3110 3120 3130 3145 3199	1,529,441 0 0 1,529,441 1,529,441 158,550 63,701 76,125 12,653 0 1,145 0 312,174	0 0 0 0 0 0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0		0 0	
111 112 113 114 115 116 117 118 120 121 122 123 124 125 126 127 128 129 130 131	Flow-through Revenue from State Sources Flow-through Revenue from State Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another District  RECEIPTS/REVENUES FROM STATE SOURCES (3000)  UNRESTRICTED GRANTS-IN-AID (3001-3099) Evidence Based Funding Formula (Section 18-8.15) General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)  Total Unrestricted Grants-In-Aid (3001-3009)  SPECIAL EDUCATION Special Education - Private Facility Tuition Special Education - Funding for Children Requiring Sp ED Services Special Education - Personnel Special Education - Orphanage - Individual Special Education - Orphanage - Summer Individual Special Education - Other (Describe & Itemize)  Total Special Education - Other (Describe & Itemize)  Total Special Education - CAREER AND TECHNICAL EDUCATION (CTE)  CTE - Technical Education - Tech Prep CTE - Secondary Program Improvement (CTEI)	2200 2300 2000 3001 3002 3005 3099 3100 3105 3110 3120 3130 3145 3199	1,529,441 0 0 1,529,441 158,550 63,701 76,125 12,653 0 1,145 0 312,174	0 0 0 0 0 0 0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0	0 0 0		0 0	

### Page 11 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

	A	В	С	D	E	F	G	Н	I	J	K
1		ĺ	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	1,273	0			0				
140	Total Career and Technical Education		1,273	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	41,432				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		41,432				0				

### Page 12 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

	A	В	С	D	Е	F	G	Н	ı	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	1,935								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0			0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		151,607	0				
152	Transportation - Special Education	3510	0	0		339,212	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		490,819	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		356,814	0	0	490,819	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,886,255	0	0	490,819	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4001	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	.505	0	0	0	0	0	0	0	0	0
_			0	U	0	U	U	U	U	U	U
<u> </u>	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0		-		0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				

	A B	С	D	E	F	G	Н	I	J	K
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)  Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI) 4107	0	0		0					
190 191	Title V - Other (Describe & Itemize) 4199	0	0		0					
	Total Title V	0	0		0					
192	FOOD SERVICE									
193 194	Breakfast Start-Up Expansion         4200           National School Lunch Program         4210	147,971				0				
195	Special Milk Program 4215	0				0				
196	School Breakfast Program 4220	0				0				
197	Summer Food Service Program 4225	0				0				
198	Child Adult Care Food Program 4226	0				0				
199	Fresh Fruits & Vegetables 4240	0								
200	Food Service - Other (Describe & Itemize) 4299	147.071				0				
	Total Food Service	147,971				U				
202	TITLE I	240.074				0				
203 204	Title I - Low Income 4300	248,971	0		0					
205	Title I - Low Income - Neglected, Private         4305           Title I - Comprehensive School Reform         4332	0	0		0					
206	Title I - Reading First 4334	0	0		0					
207	Title I - Even Start 4335	0	0		0					
208	Title I - Reading First SEA Funds 4337	0	0		0					
209	Title I - Migrant Education 4340	0	0		0					
210 211	Title I - Other (Describe & Itemize) 4399	248.074	0		0					
	Total Title I	248,971	0		0	0				
212	TITLE IV	2 - 12								
213 214	Title IV - Safe & Drug Free Schools - Formula 4400	3,716	0		0					
215	Title IV - 21st Century Comm Learning Centers 4421  Title IV - Other (Describe & Itemize) 4499	0	0	-	0					
216	Total Title IV	3,716	0		0					
217	FEDERAL - SPECIAL EDUCATION									
218	Fed - Spec Education - Preschool Flow-Through 4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary 4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through 4620	26,220	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board 4625	7,571	0		0					
222	Fed - Spec Education - IDEA - Discretionary 4630	0	0		0					
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)  4699	33,791	0		0					
225	Total Federal - Special Education  CTE - PERKINS	33,791	0		0					
226	CTE - Perkins - Title IIIE - Tech Prep 4770	0	0			0				
227	CTE - Other (Describe & Itemize) 4799	0	0			0				
228	Total CTE - Perkins	0	0			0				
229	Federal - Adult Education 4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization 4850	0	0		0		0		0	(
231	ARRA - Title I - Low Income 4851	0	0		0					
232	ARRA - Title I - Neglected, Private 4852	0	0		0		0		0	
233	ARRA - Title I - Delinquent, Private 4853 ARRA - Title I - School Improvement (Part A) 4854	0	0		0		0		0	
235	ARRA - Title I - School Improvement (Section 1003g) 4855	0	0		0		0		0	
236	ARRA - IDEA - Part B - Preschool 4856	0	0		0		0		0	-
237	ARRA - IDEA - Part B - Flow-Through 4857	0	0		0		0		0	(
238	ARRA - Title IID - Technology-Formula 4860	0	0		0		0		0	
239	ARRA - Title IID - Technology-Competitive 4861	0	0		0		0		0	(
240	ARRA - McKinney - Vento Homeless Education 4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance 4863 Impact Aid Formula Grants 4864	0	0		0	0	0		0	
243	Impact Aid Formula Grants 4864 Impact Aid Competitive Grants 4865	0	0		0		0		0	
244	Qualified Zone Academy Bond Tax Credits 4866	0	0		0		0		0	
245	Qualified School Construction Bond Credits 4867	0	0		0		0		0	
246	Build America Bond Tax Credits 4868	0	0	0	0	0	0		0	(
247	Build America Bond Interest Reimbursement 4869	0	0		0		0		0	
248	ARRA - General State Aid - Other Govt Services Stabilization 4870	0	0		0		0		0	
249	Other ARRA Funds - II 4871	0	0		0		0		0	
250 251	Other ARRA Funds - III         4872           Other ARRA Funds - IV         4873	0	0		0		0		0	
252	Other ARRA Funds - V 4874	0	0		0		0		0	
253	ARRA - Early Childhood 4875	0	0		0		0		0	
254	Other ARRA Funds VII 4876	0	0		0		0		0	
255	Other ARRA Funds VIII 4877	0	0	0	0	0	0		0	
256	Other ARRA Funds IX 4878	0	0		0		0		0	
257	Other ARRA Funds X 4879	0	0	0	0	0	0		0	

### Page 14 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

	A	В	С	D	Е	F	G	Н	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	34,749			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	22,736	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	49,344	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	16,747	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	48,612	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		606,637	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	606,637	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		23,650,511	3,000,209	2,629,408	1,413,914	660,851	0	432	41,472	0

### Page 15 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

								THE TEAK ENDIN	G JUNE 30, 2018			
	A	В	С	D	E	F	G	Н	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	10 - EDUCATIONAL FUND (ED)					Materials			Equipment	Delicits		
3		1000										
5	INSTRUCTION (ED)		0.542.426	1 525 124	124 115	224 175	204 566	0	15 120	0	11 725 546	11 (20 22)
6	Regular Programs  Tuition Payment to Charter Schools	1100 1115	9,542,436	1,525,134	124,115	224,175	304,566	0	15,120	0	11,735,546	11,638,329
7	Pre-K Programs	1125	73,771	13,783	0	6,019	0	0	0	0	93,573	118,574
8	Special Education Programs (Functions 1200-1220)	1200	1,760,176	574,145	96,138	18,736	0	0	0	0	2,449,195	2,303,495
9	Special Education Programs Pre-K	1225	391,755	82,359	2,725	4,365	0	0	0	0	481,204	439,008
10	Remedial and Supplemental Programs K-12	1250	571,923	152,703	1,350	1,918	0	0	-	0	727,894	783,423
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	703,423
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	(
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	
14	Interscholastic Programs	1500	89,187	1,161	1,910	0	0	0	0	0	92,258	91,023
15	Summer School Programs	1600	26	1,602	0	0	0	0	0	0	1,628	35,825
16	Gifted Programs	1650	399,478	67,346	0	1,328	0	0	0	0	468,152	465,908
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	C
18	Bilingual Programs	1800	488,562	86,364	0	19,125	0	0	0	0	594,051	681,319
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	C
20	Pre-K Programs - Private Tuition	1910						0			0	C
21	Regular K-12 Programs - Private Tuition	1911						0			0	C
22	Special Education Programs K-12 - Private Tuition	1912						610,102			610,102	450,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	C
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	C
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	C
27	CTE Programs - Private Tuition	1917						0			0	C
28	Interscholastic Programs - Private Tuition	1918						0			0	C
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	12 217 214	2 504 507	226 228	275 000	204 500	(10.103	15 120	0	17.252.602	17,000,004
-	Total Instruction <sup>10</sup>	1000	13,317,314	2,504,597	226,238	275,666	304,566	610,102	15,120	0	17,253,603	17,006,904
<u> </u>	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	508,676	51,650	0	1,898	0	0		0	562,224	507,929
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0	1,020
38	Health Services	2130	264,400	106,900	3,956	3,078	0	0	0	0	378,334	364,910
39	Psychological Services	2140	236,695	35,215	7,666	2,480	0	0	0	0	282,056	274,475
40	Speech Pathology & Audiology Services	2150	257,271	32,211	699	1,987	0	0	0	0	292,168	279,554
41	Other Support Services - Pupils (Describe & Itemize)	2190	1 267 042	225.076		0 443	0	0		0	1 514 792	1 427 999
<b>—</b>	Total Support Services - Pupils	2100	1,267,042	225,976	12,321	9,443	0	0	0	0	1,514,782	1,427,888
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2010	225 722	20.225	12.457	2.504					244.440	204.24
44	Improvement of Instruction Services	2210	226,700	39,236	42,467	2,601	0	444	0	0	311,448	294,349
45 46	Educational Media Services	2220	887,374	200,606	163,532	404,110	88,698	0	· ·	0	1,812,955	1,733,564
47	Assessment & Testing  Total Support Services - Instructional Staff	2230 2200	1,114,074	239,842	205,999	406,711	88,698	0 444	68,635	0	2,124,403	2,027,913
H	SUPPORT SERVICES - GENERAL ADMINISTRATION	2200	1,117,074	233,042	203,333	400,711	00,038	444	00,033	0	2,127,703	2,027,313
48		2310	^	2	245.002	7 403	0	45.053		47.242	206 270	224 C02
49 50	Board of Education Services  Executive Administration Services		0		245,993	7,183	0	15,852	0	17,242	286,270	334,602
50	Executive Administration Services	2320	276,407	95,710	12,862	9,187	0	4,709	0	0	398,875	350,205
١٥١	Special Area Administration Services	2330 2360 -	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	276,407	95,710	258,855	16,370	0	20,561	0	17,242	685,145	684,807

	A	В	С	D	Е	F	G	Н	l l	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
il.	Description (Enter Whole Dollars)					Supplies &			Non-Capitalized	Termination		
2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Funct #	Salaries	Employee Benefits	Purchased Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	897,544	237,511	6,893	21,990	0	0	0	0	1,163,938	1,190,17
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	
57	Total Support Services - School Administration	2400	897,544	237,511	6,893	21,990	0	0	0	0	1,163,938	1,190,17
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	151,131	33,483	65,372	1,921	0	455	0	0	252,362	224,63
60	Fiscal Services	2520	114,646	31,644	11,432	15,105	0	4,467	0	0	177,294	191,42
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	
63	Food Services	2560	59,128	2,722	0	401,273	0	0	0	0	463,123	516,54
64 65	Internal Services  Total Support Services - Business	2570 2500	324,905	67,849	76,804	3,838 422,137	0	4,922	0	0	3,838 896,617	5,00 937,60
66	SUPPORT SERVICES - CENTRAL	2300	324,303	07,045	70,004	422,137	U	7,522			650,017	337,00
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	
69	Information Services	2630	59,483	0	540	0	0	0	0	0	60,023	62,04
70	Staff Services	2640	57,252	9,873	2,889	0	0	0	0	0	70,014	87,94
71	Data Processing Services	2660	0	0	1,133	15,224	0	0	0	0	16,357	20,00
72	Total Support Services - Central	2600	116,735	9,873	4,562	15,224	0	0		0	146,394	169,98
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	
74	Total Support Services	2000	3,996,707	876,761	565,434	891,875	88,698	25,927	68,635	17,242	6,531,279	6,438,36
75 C	OMMUNITY SERVICES (ED)	3000	0	0	6,433	0	0	0	0	0	6,433	2,07
76 P	AYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	
79	Payments for Special Education Programs	4120			0			0			0	
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	
81	Payments for CTE Programs	4140			0			0			0	
82	Payments for Community College Programs	4170			0			0		_	0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0	
85 86	Payments for Regular Programs - Tuition	4210						1,564,704		_	0 1,564,704	1,300,00
87	Payments for Special Education Programs - Tuition  Payments for Adult/Continuing Education Programs - Tuition	4220 4230						1,304,704		=	0	1,300,00
88	Payments for CTE Programs - Tuition	4240						0		=	0	
89	Payments for Community College Programs - Tuition	4240						0		<u> </u>	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						1,564,704			1,564,704	1,300,00
93	Payments for Regular Programs - Transfers	4310						0			0	
94	Payments for Special Education Programs - Transfers	4320						0			0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	
96	Payments for CTE Programs - Transfers	4340						0			0	
97	Payments for Community College Program - Transfers	4370						0			0	
98	Payments for Other Programs - Transfers	4380						0			0	
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	
102	Total Payments to Other Govt Units	4000			0			1,564,704			1,564,704	1,300,00
103	EBT 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	
108	State Aid Anticipation Certificates	5140						0			0	
109	Other Interest on Short-Term Debt	5150						0			0	
111	Total Interest on Short-Term Debt  Debt Services - Interest on Long-Term Debt	5100 5200						0		_	0	
112	Total Debt Services	5000						0			0	
	ROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		17,314,021	3,381,358	798,105	1,167,541	393,264	2,200,733	83,755	17,242	25,356,019	24,747,34
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,705,508)	
_	20 - OPERATIONS & MAINTENANCE FUND (O&M)										( ). 22,2301	
4												
117 118 s	UPPORT SERVICES (O&M)	2000										

### Page 17 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

121 SUP 122 Dire 123 Facil 124 Ope 125 Pupi 126 Food 127 Tota 128 Othe 129 Tota 130 COMM 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	Description (Enter Whole Dollars)  her Support Services - Pupils (Describe & Itemize)  PPORT SERVICES - BUSINESS  ection of Business Support Services  cilities Acquisition & Construction Services  eration & Maintenance of Plant Services  pil Transportation Services  d Services  tal Support Services - Business  her Support Services (Describe & Itemize)	2190 2510 2530 2540 2550 2560	(100) Salaries  0 8,396 0 292,910	(200) Employee Benefits 0 1,859	(300) Purchased Services 0	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
120 Other 121 SUP 122 Dire 123 Facil 124 Ope 125 Pupi 126 Food 127 Tota 128 OTHER 129 TOTA 130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Other 137 Tota 138 Payr 139 Tota 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	her Support Services - Pupils (Describe & Itemize)  PPORT SERVICES - BUSINESS  ection of Business Support Services  cilities Acquisition & Construction Services  eration & Maintenance of Plant Services  pil Transportation Services  ad Services  tal Support Services - Business  her Support Services (Describe & Itemize)	2510 2530 2540 2550	8,396 0	1,859	0	Materials		•	Equipment	Benefits		Budget
121 SUP 122 Dire 123 Facil 124 Ope 125 Pupi 126 Food 127 Tota 128 Othe 129 Tota 130 COMM 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	PPORT SERVICES - BUSINESS  ection of Business Support Services  cilities Acquisition & Construction Services  eration & Maintenance of Plant Services  pil Transportation Services  ad Services  tal Support Services - Business  her Support Services (Describe & Itemize)	2510 2530 2540 2550	8,396 0	1,859		0	0	0	0	n	0	
122 Dire 123 Facil 124 Ope 125 Pupi 126 Food 127 Tota 128 Othe 129 Tota 130 COMM 131 PAYME 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	ection of Business Support Services  cilities Acquisition & Construction Services  eration & Maintenance of Plant Services  pil Transportation Services  od Services  tal Support Services - Business  her Support Services (Describe & Itemize)	2530 2540 2550	0		0					0	0	C
123 Facil 124 Ope 125 Pupi 126 Food 127 Tota 128 Othel 129 Tota 130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othel 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	cilities Acquisition & Construction Services eration & Maintenance of Plant Services pil Transportation Services ad Services tal Support Services - Business her Support Services (Describe & Itemize)	2530 2540 2550	0		0							
124 Ope 125 Pupil 126 Food 127 Tota 128 Othe 129 Tota 130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	eration & Maintenance of Plant Services pil Transportation Services od Services tal Support Services - Business her Support Services (Describe & Itemize)	2540 2550		0		0	0	0	0	0	10,255	9,626
125 Pupil 126 Food 127 Tota 128 Othe 129 Tota 130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	pil Transportation Services  pd Services  tal Support Services - Business  her Support Services (Describe & Itemize)	2550	292,910		0	0	0	0	0	0	0	C
126 Food 127 Total 128 Other 130 COMM 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Other 137 Total 138 Payr 139 Total 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	tal Support Services - Business her Support Services (Describe & Itemize)			29,578	1,163,280	528,242	60,231	0	2,407	0	2,076,648	2,405,998
127 Total 128 Other 129 Total 130 COMM 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Other 137 Total 138 Payr 139 Total 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	tal Support Services - Business her Support Services (Describe & Itemize)	2560	0	0	0	0	0	0	0	0	0	C
128 Others   129	her Support Services (Describe & Itemize)						0		0		0	C
129 Total 130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Total 138 Payr 139 Total 140 DEBT SI 141 DEB 142 Tax. 143 Tax.		2500	301,306	31,437	1,163,280	528,242	60,231	0	2,407	0	2,086,903	2,415,624
130 COMMI 131 PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	-1 Command Complete	2900	0	0	0	0	0	0	0	0	0	0
PAYME 132 PAY 133 Payr 134 Payr 135 Payr 136 Othe 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	tal Support Services	2000	301,306	31,437	1,163,280	528,242	60,231	0	2,407	0	2,086,903	2,415,624
132 PAY 133 Payri 134 Payri 135 Payri 136 Othe 137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	//UNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
133 Payri 134 Payri 135 Payri 136 Othe 137 Tota 138 Payri 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax.	ENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
134 Payri 135 Payri 136 Othhol 137 Tota 138 Payri 139 Tota 140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	YMENTS TO OTHER GOVT UNITS (IN-STATE)											
135 Payring 136 Other 137 Total 138 Payring 139 Total 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp.	yments for Regular Programs	4110			0			0.00			0	0
136 Other 137 Tota 138 Payri 139 Tota 140 DEBT SI 141 DEB 142 Tax. 143 Tax. 144 Corp	yments for Special Education Programs	4120			0			0			0	C
137 Tota 138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	yments for CTE Programs	4140			0			0			0	C
138 Payr 139 Tota 140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	her Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	C
139 Tota 140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	tal Payments to Other Govt. Units (In-State)	4100			0			0			0	0
140 DEBT SI 141 DEB 142 Tax 143 Tax 144 Corp	yments to Other Govt. Units (Out of State)	4400						0			0	0
141 <b>DEB</b> 142 Tax 143 Tax 144 Corp	tal Payments to Other Govt Units	4000			0			0			0	C
142 Tax . 143 Tax . 144 Corp	SERVICES (O&M)	5000										
143 Tax . 144 Corp	BT SERVICES - INTEREST ON SHORT-TERM DEBT											
144 Corp	Anticipation Warrants	5110						0			0	C
	Anticipation Notes	5120					-	0			0	C
	rporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145 State	te Aid Anticipation Certificates	5140					-	0			0	0
	her Interest on Short-Term Debt (Describe & Itemize)	5150					-	0			0	C
147 Tota		5100						0			0	C
148 DEB	tal Debt Service - Interest on Short-Term Debt	5200						0			0	C
4.40	tal Debt Service - Interest on Short-Term Debt BT SERVICE - INTERST ON LONG-TERM DEBT	5000						0			0	C
150 PROVIS												C
151 Tota	BT SERVICE - INTERST ON LONG-TERM DEBT	6000	301,306	31,437	1,163,280	528,242	60,231		2 407	0	2,086,903	2,415,624
152 Exce	BT SERVICE - INTERST ON LONG-TERM DEBT tal Debt Services	6000	301,300	31,137	1,103,200	320,242	00,231	0	2,407	0	2,000,000	2,713,024

	A	В	С	D	E	F	G	Н	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination Benefits	Total	Budget
2	30 - DEBT SERVICES (DS)					Waterials			Equipment	bellelits		
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
$\overline{}$	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4000						0			U	0
	Payments for Regular Programs	4110			0			0			0	0
158	Payments for Special Education Programs	4120			0			0			0	0
-	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
$\vdash$	Fotal Payments to Other Districts & Govt Units (In-State)	4000			0			0			0	0
<u> </u>	DEBT SERVICES (DS)	5000										
162 163	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	F110									0	
164	Tax Anticipation Warrants Tax Anticipation Notes	5110 5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						539,712			539,712	494,228
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
170	Principal Retired) 11							6,533,201			6,533,201	2,358,201
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			25,279			0			25,279	1,000
172	Total Debt Services	5000			25,279			7,072,913			7,098,192	2,853,429
	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				25,279			7,072,913			7,098,192	2,853,429
175 176	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,468,784)	
177	40 - TRANSPORTATION FUND (TR)											
	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	55,574	1,962	1,788,666	1,099	0		0	0	1,847,301	1,270,742
183 184	Other Support Services (Describe & Itemize)  Total Support Services	2900 2000	55,574	1,962	1,788,666	1099			0	0	1,847,301	1,270,742
-	COMMUNITY SERVICES (TR)	3000	0	0	0	0		1		0	0	1,270,742
-	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	U	0	Ü	<u></u>					0	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	1000										
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193 194	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
195	Total Payments to Other Govt. Units (In-State)  PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4100										
195	Total Payments to Other Govt Units	4000			0			0			0	0
-	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT  DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5200 5300						0			0	0
206	Principal Retired) <sup>11</sup>							_			0	•
206	Principal Retired)  DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
207	Total Debt Services	5000						0			0	0
-	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		55,574	1,962	1,788,666	1,099	0	0	0	0	1,847,301	1,270,742
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(433,387)	
212		,										
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS											
	INSTRUCTION (MR/SS)	1000										
215 216	Regular Programs Pre-K Programs	1100		142,031							142,031 1,008	156,224
210	ric kirograms	1123		1,008							1,008	1,352

### Page 19 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

	Description (Enter Whole Dollars)		(100)									
217	Description (Enter Whole Dollars)	1	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
217		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
						Materials			Equipment	Benefits		
[218]	Special Education Programs (Functions 1200-1220)	1200		136,791							136,791	122,125
040	Special Education Programs - Pre-K	1225		29,025							29,025	33,948
	Remedial and Supplemental Programs - K-12	1250		33,842							33,842	46,310
	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
	Adult/Continuing Education Programs	1300		0							0	0
	CTE Programs	1400		0							0	0
	Interscholastic Programs	1500		2,933							2,933	0
	Summer School Programs	1600		31							31	1,139
	Gifted Programs	1650		5,542							5,542	5,637
	Driver's Education Programs	1700		0							0	0
	Bilingual Programs	1800		10,332							10,332	14,580
	Truants' Alternative & Optional Programs	1900		0							0	0
	Total Instruction	1000		361,535							361,535	381,315
230 <b>SUP</b>	PPORT SERVICES (MR/SS)	2000										
	SUPPORT SERVICES - PUPILS											
	Attendance & Social Work Services	2110		7,155							7,155	6,710
	Guidance Services	2120		0							0	0
234	Health Services	2130		32,234							32,234	35,120
235	Psychological Services	2140		3,380							3,380	2,803
	Speech Pathology & Audiology Services	2150		3,622							3,622	3,457
	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
238	Total Support Services - Pupils	2100		46,391							46,391	48,090
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		7,588							7,588	7,122
241	Educational Media Services	2220		76,369							76,369	77,348
	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		83,957							83,957	84,470
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		0							0	0
	Executive Administration Services	2320		18,061							18,061	18,437
247	Service Area Administrative Services	2330		0							0	0
	Claims Paid from Self Insurance Fund	2361		0							0	0
	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
	Unemployment Insurance Pymts	2363		0							0	0
	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
	Risk Management and Claims Services Payments	2365		0							0	0

### Page 20 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

	A	В	С	D	E	F	G	Н	l I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)					Supplies &			Non-Capitalized	Termination		
2		Funct #	Salaries	Employee Benefits	Purchased Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
253	Judgment and Settlements	2366		0							0	0
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367										
254	Reduction			0							0	C
255	Reciprocal Insurance Payments	2368		0	-						0	
256 257	Legal Services	2369		18.061							0	19.427
$\vdash$	Total Support Services - General Administration	2300		18,061							18,061	18,437
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		57,868	-						57,868	59,767
260 261	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	59,767
$\vdash$	Total Support Services - School Administration	2400		57,868	-						57,868	59,767
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		2,156							2,156	2,507
264	Fiscal Services	2520		22,889							22,889	29,833
265	Facilities Acquisition & Construction Services	2530		0	-						0	0
266	Operation & Maintenance of Plant Services	2540		60,565	-						60,565	60,171
267	Pupil Transportation Services	2550		6,466							6,466	513
268	Food Services	2560		4,343							4,343	12,424
269 270	Internal Services	2570		96,419							96,419	105,448
	Total Support Services - Business	2500		90,419	-						90,419	105,446
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0	-						0	0
273	Planning, Research, Development, & Evaluation Services	2620		0	-						0	0
274 275	Information Services Staff Services	2630 2640		12,398	-						12,398	116
276	Data Processing Services	2660		11,572	-						11,572	10,743
277	Total Support Services - Central	2600		23,970							23,970	10,859
278	Other Support Services (Describe & Itemize)	2900		0							0	10,000
279	Total Support Services	2000		326,666							326,666	327,071
280	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
$\vdash$	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
_												
282	Payments for Regular Programs	4110		0							0	0
283 284	Payments for Special Education Programs	4120		0							0	(
285	Payments for CTE Programs  Total Payments to Other Govt Units	4140 4000		0							0	C
_	DEBT SERVICES (MR/SS)	5000										
-		5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0	-		0	0
289	Tax Anticipation Notes	5120						0			0	0
290 291	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0	-		0	0
-	State Aid Anticipation Certificates  Other (Paggilla & Maggilla)	5140						0			0	0
292 293	Other (Describe & Itemize)	5150 <b>5000</b>						0			0	C
294	Total Debt Services - Interest							0			U	
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000		600 201							600 201	700 206
	Total Disbursements/Expenditures  Excess (Deficiency) of Receints/Payanues Over Disbursements/Expenditures			688,201				0			688,201	708,386
296 297	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(27,350)	

### Page 21 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

	A	В	С	D	E	F	G	Н	l l	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)					Supplies &			Non-Capitalized	Termination		
2	•	Funct #	Salaries	Employee Benefits	Purchased Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0			0	0	0	0
303	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
315	70 - WORKING CASH (WC)											
310	yo wonding easin (we)											
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0			0			0	0	0	0
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
225	Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367	0			0					2	
325 326	Reduction  Reciprocal Incurance Payments	2260	0	0	0	0		0	0	0	0	0
327	Reciprocal Insurance Payments	2368 2369	0			0			0	0	0	0
328	Legal Services Property Insurance (Buildings & Grounds)	2371	0		0	0		0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0		0	-		0	0	0	0
330	Total Support Services - General Administration	2000	0		-	0			0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
-	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0		0
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										41,472	
	· · · · · · · · · · · · · · · · · · ·											

### Page 22 STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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

	A	В	С	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	18,726,126	9,795,172	8,930,954	18,320,776	8,525,604
5	Operations & Maintenance	2,917,055	1,636,268	1,280,787	3,060,457	1,424,189
6	Debt Services **	2,614,828	1,439,070	1,175,758	2,691,621	1,252,551
7	Transportation	875,231	521,690	353,541	975,763	454,073
8	Municipal Retirement	320,918	176,917	144,001	330,904	153,987
9	Capital Improvements	0		0		0
10	Working Cash	432	432	0	807	375
11	Tort Immunity	41,472	44,445	(2,973)	83,130	38,685
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	507,120	521,259	(14,139)	974,956	453,697
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	327,361	183,821	143,540	343,817	159,996
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	26,330,543	14,319,074	12,011,469	26,782,231	12,463,157
20						
21	* The formulas in column B are unprotected to be overidden when re	eporting on a ACCRUAL basis.				
22	** All tax receipts for debt service payments on bonds must be recorde					

	A		C	D	E	F	G	н		•
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 c	ORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (C	PPRT)								
4	Total CPPRT Notes					0				
5 Т	AX 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				
16 T	AX 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				
	EACHERS'/EMPLOYEES' ORDERS (T/EO)		<u> </u>							
	EACHERS / EITH LOTELS GROENS (1/LS)				1					
	Tatal T/FO /Fducational Operations & Maintenance & Transportation Fund	1-1				_				
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Fund	ls)				0				
23 24	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	is)				0				
23 24 G		is)				0				
23 24 25	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	is)								
23 24 25 26	TOTAL GSAACS (All Funds)	is)								
23 g 24 g 25 g 26 g 27 g	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING	is)				0				
23 24 25 26 27 20	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING	is)				0				
23 c 24 c 25 c 26 c 27	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1,	0 0 Issued	Any differences	Retired	Outstanding Ending	
23 24 25 26 27 20 29	Total Other Short-Term Borrowing (Describe & Itemize)		Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	0  Issued July 1, 2017 thru June		July 1, 2017 thru June	Outstanding Ending June 30, 2018	
23 24 6 25 26 27 29 30	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT	Date of Issue (mm/dd/yy)		Type of Issue *	2017	0 0 Issued				Payment on Long-Term De
23 24 6 25 26 27 29 30 31 6 32 6	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2009	Date of Issue	10,000,000 13,460,000	Type of Issue *		0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018	June 30, 2018	Payment on Long-Term De
23	Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue	Date of Issue (mm/dd/yy)	10,000,000	Type of Issue *	<b>2017</b> 6 890,000	0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018 890,000	June 30, 2018	Payment on Long-Term De
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2009 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18	10,000,000 13,460,000	Type of Issue *	2017 6 890,000 6 5,235,000	0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018 890,000 5,235,000	June 30, 2018  0 0 9,235,000 4,245,000	8,234,68 3,785,19
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000	8,234,68 3,785,19 169,42
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2009 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18	10,000,000 13,460,000 9,670,000 4,245,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3	0 0 Issued July 1, 2017 thru June 30, 2018		July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0 0 0 0	8,234,68 3,785,19 169,42 269,64
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23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0 0 0 0 0 0 0 0 0 0 0 0	8,234,68 3,785,19 169,42 269,64
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52	Working Cash Fund Bonds	4. Fire Prevent, Safety	, Environmental and Energy Bo	nds	7. Other	Debt Certificates					7
53	2. Funding Bonds	5. Tort Judgment Bond	ds		8. Other	Capital Lease					
54	3. Refunding Bonds	6. Building Bonds			9. Other						
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	A		C	D	E	F	G	н		•
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 c	ORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (C	PPRT)								
4	Total CPPRT Notes					0				
5 Т	AX 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				
16 T	AX 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				
	EACHERS'/EMPLOYEES' ORDERS (T/EO)		<u> </u>							
	EACHERS / EITH LOTELS GROENS (1/LS)				1					
	Tatal T/FO /Fducational Operations & Maintenance & Transportation Fund	1-1				_				
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Fund	ls)				0				
23 24	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	is)				0				
23 24 G		is)				0				
23 24 25	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	is)								
23 24 25 26	TOTAL GSAACS (All Funds)	is)								
23 g 24 g 25 g 26 g 27 g	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING	is)				0				
23 24 25 26 27 20	SENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING	is)				0				
23 c 24 c 25 c 26 c 27	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1,	0 0 Issued	Any differences	Retired	Outstanding Ending	
23 24 25 26 27 20 29	Total Other Short-Term Borrowing (Describe & Itemize)		Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	0  Issued July 1, 2017 thru June		July 1, 2017 thru June	Outstanding Ending June 30, 2018	
23 24 6 25 26 27 29 30	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT	Date of Issue (mm/dd/yy)		Type of Issue *	2017	0 0 Issued				Payment on Long-Term De
23 24 6 25 26 27 29 30 31 6 32 6	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2009	Date of Issue	10,000,000 13,460,000	Type of Issue *		0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018	June 30, 2018	Payment on Long-Term De
23	Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue	Date of Issue (mm/dd/yy)	10,000,000	Type of Issue *	<b>2017</b> 6 890,000	0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018 890,000	June 30, 2018	Payment on Long-Term De
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2009 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18	10,000,000 13,460,000	Type of Issue *	2017 6 890,000 6 5,235,000	0  Issued July 1, 2017 thru June		July 1, 2017 thru June 30, 2018 890,000 5,235,000	June 30, 2018  0 0 9,235,000 4,245,000	8,234,68 3,785,19
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000	8,234,68 3,785,19 169,42
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23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0 0	8,234,68 3,785,19 169,42 269,64
23	Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue  General Obligation Bonds 2008 General Obligation Bonds 2015 General Obligation Refunding Bonds 2018  013 Debt Certificates	Date of Issue (mm/dd/yy) 04/08/08 02/03/09 05/13/15 04/02/18 11/05/14	10,000,000 13,460,000 9,670,000 4,245,000 555,000	Type of Issue *	2017 6 890,000 6 5,235,000 6 9,335,000 3 7 375,000	0 0 Issued July 1, 2017 thru June 30, 2018	(Described and Itemize)	July 1, 2017 thru June 30, 2018 890,000 5,235,000 100,000	June 30, 2018  0 0 9,235,000 4,245,000 190,000 302,400 0 0 0 0 0	8,234,68 3,785,19 169,42 269,64
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52	Working Cash Fund Bonds	4. Fire Prevent, Safety	, Environmental and Energy Bo	nds	7. Other	Debt Certificates					7
53	2. Funding Bonds	5. Tort Judgment Bond	ds		8. Other	Capital Lease					
54	3. Refunding Bonds	6. Building Bonds			9. Other						
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				Schedule of Tort	Immunity Expendi	tures	
	A B C D E	F	G	Н	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES			<u> </u>			
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	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		507,120			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize)						
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	Total Receipts		0	507,120	0	0	
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000	_	507,120		ľ	
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	507,120	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2018		0	0	0	0	
25	Reserved Fund Balance	714					
26	Unreserved Fund Balance	730	0	0	0	0	
<u></u> -	Oneserved Fund Balance	-	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>						
29							
30	Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103	3?					
31	If yes, list in the aggregate the following:	Total Claims Payments:					
32	,,	Total Reserve Remaining:					
	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total a						
		, , , , , , , , , , , , , , , , , , , ,					
35 36	Expenditures:  Workers' Composertion Act and for Workers' Occupational Disease Act						
	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						
38	Insurance (Regular or Self-Insurance)						
39	Risk Management and Claims Service						
40	Judgments/Settlements						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
44	Principal and Interest on Tort Bonds						
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund	other than the Tort Immunity Fund	(80) during the fiscal year as a	a result of existing (restricted)	fund balances		
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from						
48	ь 55 ILCS 5/5-1006.7	•					
-							

	A	В	С	D	Е	F	G	Н	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	409,080			409,080						409,080
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	45,273,082	149,623		45,422,705	50	22,332,884	908,454		23,241,338	22,181,367
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,989,351	54,307		2,043,658	20	1,753,586	102,183		1,855,769	187,889
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	4,419,241	932,900	1,694,532	3,657,609	10	3,693,011	365,761	1,694,532	2,364,240	1,293,369
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	Construction in Progress	260				0						0
16	Total Capital Assets	200	52,090,754	1,136,830	1,694,532	51,533,052		27,779,481	1,376,398	1,694,532	27,461,347	24,071,705
17	Non-Capitalized Equipment	700				86,162	10		8,616			
18	Allowable Depreciation								1,385,014			

	A	В	С	D E	F				
1		ESTIMATED OPERATING EXPENSE PER	PUPIL (O	EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.								
$\overline{}$				<u> </u>					
4 3	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>				
6				OPERATING EXPENSE PER PUPIL					
	EXPENDITURES:								
_	ED O&M	Expenditures 15-22, L114 Expenditures 15-22, L151		Total Expenditures Total Expenditures	\$ 25,356,019 2,086,903				
	DS DS	Expenditures 15-22, L174		Total Expenditures	7,098,192				
11	TR	Expenditures 15-22, L210		Total Expenditures	1,847,301				
	MR/SS	Expenditures 15-22, L295		Total Expenditures	688,201				
13 14	TORT	Expenditures 15-22, L342		Total Expenditures  Total Expenditures	\$ 37,076,616				
16	LESS DESCRIPTS (DEVENUES OF DISPLICA	EMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULA	. v 12 ppo		37,070,010				
	TR TR	Revenues 9-14, L43, Col F Revenues 9-14, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$ 1,760				
	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0				
	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0				
	TR TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0				
	TR	Revenues 9-14, L52, Col F Revenues 9-14, L56, Col F	1432 1442	CTE - Transp Fees from Other Districts (In State)  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				
	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0				
	TR TR	Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)	0				
	O&M-TR	Revenues 9-14, L148, Col D & F	3410	Adult Ed (from ICCB)	0				
$\overline{}$	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0				
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0				
	O&M-TR O&M	Revenues 9-14, L219, Col D,F Revenues 9-14, L229, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	0				
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	93,573				
	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	481,204				
_	ED ED	Expenditures 15-22, L11, Col K - (G+I) Expenditures 15-22, L12, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	0				
	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	1,628				
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0				
	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0				
	ED ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition	610,102				
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0				
	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0				
	ED ED	Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	0				
	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0				
	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0				
	ED ED	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	0				
	ED	Expenditures 15-22, L32, Col K	1921	Truants Alternative/Optional Ed Progms - Private Tuition	0				
	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	6,433				
	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	1,564,704				
	ED ED	Expenditures 15-22, L114, Col G Expenditures 15-22, L114, Col I	-	Capital Outlay Non-Capitalized Equipment	393,264 83,755				
56	0&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0				
	0&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units	0				
	0&M 0&M	Expenditures 15-22, L151, Col G Expenditures 15-22, L151, Col I	-	Capital Outlay Non-Capitalized Equipment	60,231 2,407				
	DS DS	Expenditures 15-22, L151, Col I Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	2,407				
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	6,533,201				
	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	0				
63 64	TR TR	Expenditures 15-22, L196, Col K Expenditures 15-22, L206, Col K	4000 5300	Total Payments to Other Govt Units  Debt Service - Payments of Principal on Long-Term Debt	0				
65		Expenditures 15-22, L210, Col G	-	Capital Outlay	0				
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment	0				
	MR/SS MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs	1,008				
	MR/SS	Expenditures 15-22, L218, Col K Expenditures 15-22, L220, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	29,025				
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs	0				
	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs	31				
	MR/SS MR/SS	Expenditures 15-22, L280, Col K Expenditures 15-22, L285, Col K	3000 4000	Community Services 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)	\$ 9,862,326				
77				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)	27,214,290				
78				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018	2,102.47				
79				Estimated OEPP (Line 77 divided by Line 78)	\$ 12,943.96				
80					<u> </u>				

	A	В	C	D E	<u> </u>				
1		ESTIMATED OPERATING EXPE		EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.								
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>				
81				PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUE								
	TR TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular - Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$ (				
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	(				
	TR TR	Revenues 9-14, L46, Col F Revenues 9-14, L51, Col F	1416 1431	Regular Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)	41,654				
	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)					
	TR	Revenues 9-14, L54, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State)					
	TR TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)  Special Ed - Transp Fees from Other Sources (In State)	-				
	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)					
	ED-O&M	Revenues 9-14, L75, Col C Revenues 9-14, L82, Col C,D	1600 1700	Total Food Service Total District/School Activity Income	255,62 181,47				
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	161,38				
_	ED ED	Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks					
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)					
	ED ORM	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	52.500				
	ED-O&M ED-O&M-TR	Revenues 9-14, L95, Col C,D Revenues 9-14, L98, Col C,D,F	1910 1940	Rentals Services Provided Other Districts	62,609				
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts					
104 105	ED ED-O&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F	1993 3100	Other Local Fees (Describe & Itemize) Total Special Education	312,174				
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	1,27				
107 108	ED-MR/SS	Revenues 9-14, L144, Col C,G Revenues 9-14, L145, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	41,43 1,93				
	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	1,55				
_	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	100.044				
112	ED-O&M-TR-MR/SS ED	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	490,819				
	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy					
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G Revenues 9-14, L159, Col C,F,G	3695 3715	Truant Alternative/Optional Education Reading Improvement Block Grant					
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery					
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G Revenues 9-14, L162, Col C,F,G	3725 3726	Continued Reading Improvement Block Grant Continued Reading Improvement Block Grant (2% Set Aside)					
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant					
	ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant					
_	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G Revenues 9-14, L166, Col C,D,E,F,G	3775 3780	School Safety & Educational Improvement Block Grant Technology - Technology for Success					
	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	(				
	O&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col D Revenues 9-14, L171, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources					
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	(				
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G Revenues 9-14, L191, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Title V					
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service	147,97				
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	4300 4400	Total Title I Total Title IV	248,973 3,710				
	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	26,220				
	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	7,57				
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G Revenues 9-14, L223, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)					
	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins					
161 162	ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C231 thru J258) Revenues 9-14, L260, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top					
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					
	ED,O&M,MR/SS ED-TR-MR/SS	Revenues 9-14, L262, Col C,D,G Revenues 9-14, L263, Col C,F,G	4904 4905	Advanced Placement Fee/International Baccalaureate Title III - Immigrant Education Program (IEP)					
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	34,749				
_	ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G Revenues 9-14, L266, Col C,D,F,G	4910 4920	Learn & Serve America McKinney Education for Homeless Children					
169	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G Revenues 9-14, L267, Col C,D,F,G	4920 4930	Title II - Eisenhower Professional Development Formula					
	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	22,73				
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G Revenues 9-14, L270, Col C,D,F,G	4960 4991	Federal Charter Schools  Medicaid Matching Funds - Administrative Outreach	49,34				
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	16,74				
	ED-O&M-TR-MR/SS E <b>D-TR-MR/SS</b>	Revenues 9-14, L272, Col C,D,F,G  Revenues (Part of EBF Payment)	4999 <b>3100</b>	Other Restricted Revenue from Federal Sources (Describe & Itemize)  Special Education Contributions from EBF Funds **	48,61 565,25				
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	50,11				
178				Total Deductions for PCTC Computation Line 84 through Line 174	\$ 2,772,38				
179				Net Operating Expense for Tuition Computation (Line 77 minus Line 176)	24,441,90				
180 181				Total Depreciation Allowance (from page 26, Line 18, Col I)  Total Allowance for PCTC Computation (Line 177 plus Line 178)	1,385,01 25,826,92				
182				9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018	2,102.4				
183				Total Estimated PCTC (Line 179 divided by Line 180) *	\$ 12,284.0				
184 185	* The total OEDD/DCTC may charact	ased on the data provided. The final amounts will	l he calculated by ICDE						
186		ased on the data provided. The final amounts wil t's New!" select "FY 2018 Special Education Func		tion Details." Open excel file and use the amount in column W for the selected district.					
187		·	-	on Funding Allocation Calculation Details", and use column U for the selected district.					
188									

#### Illinois State Board of Education School Business Services Division

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

#### Instructions:

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

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
- 2. In column (B) enter the number of the Fund-Functon-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30.
- 3. In Column (C) enter the name of the Company that is listed on the contract.
- 4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be equal to the amount reported in the AFR's "Expenditures 15-22" tab.
- 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.

7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calucation.

Fund-Function-Object Name the Expenditure was Recorded	Where (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other		10-1000-600	Company Name	500,000	25,000	475,000
ED-Instruction-Repair & Maint			Konica Minolta	110,545	25,000	85,545
ED-Special Ed-Prof Services			CASE - Brightstar	60,986	25,000	35,986
ED-Technology-Contractual Services			Blackboard Engage	20,327	20,327	0
ED-Technology-Contractual Services			Netrix	57,192	25,000	32,192
ED-Board of Ed-Legal Services			Hodges Loizzi Eisenhamer Rodick & Kohn	75,721	25,000	50,721
ED-Business Administration-Prof Services			Forecast 5	30,867	0	0
O&M-Plant Operation-Prof Service			Legat Architects	33,242	0	0
TRANS-Pupil Trans-Trans Services			Hopewell Transportation Services	951,502	0	0
TRANS-Pupil Trans-Trans Services			Illinois Central School Bus	705,052	0	0
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Fund-Function-Object Name the Expenditure was Recorded	Where (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
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Total				2,045,434	120,327	204,444

## Page 30 Page 30 ESTIMATED INDIRECT COST DATA

	A B	ГСТ	D	E	F	G
	ESTIMATED INDIRECT COST RATE DATA			1		
1						
2	SECTION I					
3	Financial Data To Assist Indirect Cost Rate Determination					
4	(Source document for the computation of the Indirect Cost Rate is found in the "Exp	enditures 15-22" tab.)				
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the dis amounts paid to or for other employees within each function that work with specific funding for a Title I clerk, all other salaries for Title I clerks performing like duties in the function listed.	federal grant programs in the sam	ne capacity as those charged to	and reimbursed from the same	federal grant programs. For e	xample, if a district received
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) Must be less than (P16, Col E-F, L63)			401,273		
				101,275		
11	Value of Commodities Received for Fiscal Year 2018 (Include the value of commod	ities when determining if a Single	Audit is required).	48,612		
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 I	Program	Unrestricte	d Program
18	1	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction	1000		17,295,452		17,295,452
20	Support Services:					
21	Pupil	2100		1,561,173		1,561,173
22	Instructional Staff	2200		2,051,027		2,051,027
23	General Admin.	2300		703,206		703,206
24	School Admin	2400		1,221,806		1,221,806
25	Business:					
26	Direction of Business Spt. Srv.	2510	254,518	10,255	254,518	10,255
27	Fiscal Services	2520	200,183	0	200,183	0
28	Oper. & Maint. Plant Services	2540		2,074,575	2,074,575	0
29	Pupil Transportation	2550		1,853,767		1,853,767
30	Food Services	2560		66,193		66,193
31	Internal Services	2570	3,838	0	3,838	0
32	Central:					
33	Direction of Central Spt. Srv.	2610		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
35	Information Services	2630		72,421		72,421
36	Staff Services	2640	81,586	0	81,586	0
37	Data Processing Services	2660	16,357	0	16,357	0
38	Other:	2900		0		0
39	Community Services	3000		6,433		6,433
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(204,444)		(204,444)
41	Total		556,482	26,711,864	2,631,057	24,637,289
			Restricte	d Rate	Unrestric	ted Rate
			Total Indirect Costs:	556,482	Total Indirect costs:	2,631,057
42 43						
43 44			Total Direct Costs:	26,711,864	Total Direct Costs:	24,637,289
43	_		Total Direct Costs:	26,711,864 <b>2.08</b> %	Total Direct Costs:	24,637,289 <b>10.68%</b>

#### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330) 100 North First Street Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET					School District Name:	Community Consolida	ted School District 89		
(Section 17-1.5 of the School Code)					RCDT Number:	19-022-0890-04			
		Actua	l Expenditures, Fiscal Yea	r 2018	Budget	Budgeted Expenditures, Fiscal Year 2019			
		(10)	(20)		(10)	(20)			
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total		
1. Executive Administration Services	2320	398,875		398,875	348,460		348,460		
2. Special Area Administration Services	2330	0		0			0		
3. Other Support Services - School Administration	2490	0		0			0		
4. Direction of Business Support Services	2510	252,362	10,255	262,617	236,229	10,289	246,518		
5. Internal Services	2570	3,838		3,838	5,000		5,000		
6. Direction of Central Support Services	2610	0		0			0		
<ol><li>Deduct - Early Retirement or other pension obligations required by state law included above.</li></ol>	and and			0			0		
8. Totals		655,075	10,255	665,330	589,689	10,289	599,978		

## CERTIFICATION

9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)

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

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

_	Signature of Superintendent			
_	Contact Name (for questions)		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 a resolution must be adopted no later than June 30.	administrative expenditures	per student (4th quartile) and will waive the limitation by bo	ard action, subsequent to a public hearing. Waiver
	The district is unable to waive the limitation by board action and will be requ by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked <a href="https://www.isbe.net/Pages/Waivers.aspx">https://www.isbe.net/Pages/Waivers.aspx</a>	•		
	The district will amend their budget to become in compliance with the limita	tion. Budget amendments n	nust 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 11, Row 107 Other Local Revenues
- 2. Page 12, Row 171 Other Restricted Revenue from State Sources
- 3. Page 14, Row 272 Other Restricted Revenue from Federal Sources
- 4. DS Fund Page 18, Row 165 Debt Services Other
- 5. Short-Term Long-Term Debt 24 Schedule of Long-Term Debt Any Differences column

E-Rate Rebates received from telephone carriers and CASE reimbursement State funded school security grant

Food commodities

Misc debt payments to banks

Increase in long-term debt due to new capital lease agreements

Community Consolidated School District 89 19-022-0890-04

#### 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 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 (<u>principal only</u>) 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	В	С	D	E	F		
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)							
	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.							
	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.  • If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.							
6	pages must be completed to generate the following calculation)    Description							
7	Description			TRANSPORTATION FUND (40)		TOTAL		
7	Description  Direct Revenues		MAINTENANCE	1,413,914		TOTAL 28,065,066		
7 8 9	•	FUND (10)	MAINTENANCE FUND (20)	` '	FUND (70)			
	Direct Revenues	FUND (10) 23,650,511	MAINTENANCE FUND (20) 3,000,209	1,413,914	FUND (70)	28,065,066		
9	Direct Revenues Direct Expenditures	FUND (10)  23,650,511  25,356,019	MAINTENANCE FUND (20) 3,000,209 2,086,903	1,413,914 1,847,301	FUND (70) 432	28,065,066 29,290,223		

#### **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 c

- 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" to
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Com 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

#### 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: 1. Cover Page: The Accounting Basis must be Cash or Accrual. 2. The Single Audit related documents must be completed and attached. What Basis of Accounting is used? Accounting for late payments (Audit Questionnaire Section D) Are Federal Expenditures greater than \$750,000? Is all Single Audit information completed and enclosed? Is Budget Deficit Reduction Plan Required? 3. Page 3: Financial Information must be completed. Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. Section D: Check a or b that agrees with the school district type. 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. Fund (10) ED: Cash balances cannot be negative. Fund (20) O&M: Cash balances cannot be negative. Fund (30) DS: Cash balances cannot be negative Fund (40) TR: Cash balances cannot be negative. Fund (50) MR/SS: Cash balances cannot be negative. Fund (60) CP: Cash balances cannot be negative. Fund (70) WC: Cash balances cannot be negative. Fund (80) Tort: Cash balances cannot be negative. Fund (90) FP&S: Cash balances cannot be negative. 5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. Fund 10, Cell C13 must = Cell C41. Fund 20, Cell D13 must = Cell D41. Fund 30. Cell E13 must = Cell E41. Fund 40. Cell F13 must = Cell F41. Fund 50. Cell G13 must = Cell G41. Fund 60, Cell H13 must = Cell H41. Fund 70, Cell I13 must = Cell I41. Fund 80, Cell J13 must = Cell J41. Fund 90. Cell K13 must = Cell K41. Agency Fund, Cell L13 must = Cell L41. General Fixed Assets, Cell M23 must = Cell M41. General Long-Term Debt, Cell N23 must = Cell N41. 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. Fund 10, Cells C38+C39 must = Cell C81. Fund 20. Cells D38+D39 must = Cell D81. Fund 30, Cells E38+E39 must = Cell E81 Fund 40, Cells F38+F39 must = Cell F81. Fund 50. Cells G38+G39 must = Cell G81 Fund 60, Cells H38+H39 must = Cell H81. Fund 70. Cells I38+I39 must = Cell I81. Fund 80, Cells J38+J39 must = Cell J81. Fund 90, Cells K38+K39 must = Cell K81. 8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements. Note: Explain any unreconcilable differences in the Itemization sheet. Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33). Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).

- 9. Page 7 & 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).
  - Acct 7130 Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49

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

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

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

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

- Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0 11. Page 5: "On behalf" payments to the Educational Fund
  - Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.
- 12. Page 27: The 9 Month ADA must be entered on Line 78.
- 13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.

14. Page 31: SHARED OUTSOURCED SERVICES, Completed.

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

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

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION	ON NUMBER
Community Consolidated School District 89	19-022-0890-04	066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as	applicable)	NAME AND ADDRESS OF AUDIT FIRM	
		Baker Tilly Virchow Krause, LLF	
Dr. Emily K. Tammaru, Ed.D		1301 West 22nd Street, Suite 4	100
ADDRESS OF AUDITED ENTITY		Oak Brook	
(Street and/or P.O. Box, City, State, Zip Code)			
		E-MAIL ADDRESS: michael.ma	latt@bakertilly.com
22W600 Butterfield Road		NAME OF AUDIT SUPERVISOR	
Glen Ellyn		Michael Malatt	
60137			
		CPA FIRM TELEPHONE NUMBER	FAX NUMBER
		(630) 645-6226	(630) 645-6276

## THE FOLLOWING INFORMATION $\underline{\text{MUST}}$ 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 <i>Government Auditing Standards</i> (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 Iclay@isbe.net

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## Community Consolidated School District 89 19-022-0890-04

#### SINGLE AUDIT INFORMATION CHECKLIST

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

#### NFORMATION

Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.

All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.

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.

ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.

- Verify or reconcile on reconciliation worksheet.

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.** 

Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <a href="https://harvester.census.gov/facweb/Default.aspx">https://harvester.census.gov/facweb/Default.aspx</a>

#### OF EXPENDITURES OF FEDERAL AWARDS

All prior year's projects are included and reconciled to final FRIS report amounts.

- Including receipt/revenue and expenditure/disbursement amounts.

All current year's projects are included and reconciled to most recent FRIS report filed.

Including receipt/revenue and expenditure/disbursement amounts.

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.

The total amount provided to subrecipients from each Federal program is included.

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.

Each CNP project should be reported on a separate line (one line per project year per program).

Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Exceptions should result in a finding with Questioned Costs.

The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).

- The value is determined from the following,  $\underline{\text{\it with each item on a separate line}}\text{:}$
- \* Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
  Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated

Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

\* Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services

Districts should track separately through year; no specific report available from ISBE

Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:

https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx

- st 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 <u>cash</u> grant program (ISBE code 4240)
 CFDA number: 10.582

TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).

Obligations and Encumbrances are included where appropriate.

 $\label{eq:FINAL STATUS} \textbf{STATUS} \ \textbf{amounts} \ \textbf{are calculated, where appropriate}.$ 

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA.

All programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.

NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

Including, but not limited to:

Basis of Accounting

Name of Entity

## Community Consolidated School District 89 19-022-0890-04 SINGLE AUDIT INFORMATION CHECKLIST

Type of Financial Statements

Subrecipient information (Mark "N/A" if not applicable)

\* ARRA funds are listed separately from "regular" Federal awards

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

Audit opinions expressed in opinion letters match opinions reported in Summary.

All Summary of Auditor Results questions have been answered.

All tested programs and amounts are listed.

Correct testing threshold has been entered. (Title 2 CFR §200.518)

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

Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.

Finding completed for <u>each</u> Significant Deficiency and for <u>each</u> Material Weakness noted in opinion letters.

Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).

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).

Questioned Costs have been calculated where there are questioned costs.

Questioned Costs are separated by project year  $\underline{\textbf{and}}$  by program (and sub-project, if necessary).

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

A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.

 $\hbox{-} Including Finding number, action plan details, projected date of completion, name and title of contact person$ 

## Community Consolidated School District 89 19-022-0890-04

## **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	\$	606,637
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 29, Line 11			48,612
Less: Medicaid Fee-for-Service Program			(10 = 1=)
Revenues 9-14, Line 271	Account 4992		(16,747)
AFR TOTAL FEDERAL REVENUES:		\$	638,502
ADMICTMENTS TO AFR FEDERAL DEVENUE ANAQUIN	ITC.		
ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUN	VI3:		
Reason for Adjustment:			
ADJUSTED AFR FEDERAL REVENUES		\$	638,502
Total Current Year Federal Revenues Reported on S	FFΔ·		
Federal Revenues	Column D		
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
			<b></b>
	ADJUSTED SEFA FEDERAL REVENUE:	\$	-
	DIFFERENCE	¢	638 502
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### Community Consolidated School District 89 19-022-0890-04

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

Year Ending June 30, 2018

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

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

Note 2: Indirect Facilities & Administration costs <sup>6</sup>			
Auditee elected to use 10% de minimis cost rate?	YE:	5	NO
Note 3: Subrecipients			
Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal	awards to subrecipients as fo	allows:	
of the reactal expenditures presented in the senedule, [Entity #X12] provided reactal	awarus to subrecipients as re	mows.	
	Federal	Amount Provi	ded to
Program Title/Subrecipient Name	CFDA Number	Subrecipie	ent
Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance by [Entity #	XYZ1 and should be included	in the Schedule of Exp	enditures of
Federal Awards:	•	,	
NON-CASH COMMODITIES (CFDA 10.555)**:	\$0		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash	\$0
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:			
Property			
Auto			
General Liability			
Workers Compensation			
Loans/Loan Guarantees Outstanding at June 30:			
District had Federal grants requiring matching expenditures	(Voc/No)		
	(Yes/No)		
** The amount reported here should match the value reported for non-cash Commodities on the Ir	ndirect Cost Rate Computation pa	ge.	

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

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

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## Community Consolidated School District 89 19-022-0890-04

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2018

		ISBE Project #	Receipts	/Revenues		Expenditure/	Disbursements <sup>4</sup>		
Federal Grantor/Pass-Through Grantor						Year		Year	
	CFDA	(1st 8 digits)	Year	Year	Year	7/1/16-6/30/17	Year	7/1/17-6/30/18	Obligations/
Program or Cluster Title and	Number <sup>2</sup>	or Contract # <sup>3</sup>	7/1/16-6/30/17	7/1/17-6/30/18	7/1/16-6/30/17	Pass through to	7/1/17-6/30/18	Pass through to	Encumb.
Major Program Designation	(A)	(B)	(C)	(D)	(E)	Subrecipients	(F)	Subrecipients	(G)

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Final Status (E)+(F)+(G) (H)	Budget
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	

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## Community Consolidated School District 89 19-022-0890-04

## 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, Qualified, Adverse, Disclaim	er)		
INTERNAL CONTROL OVER FINANCIAL REPOR	TING:			
• Material weakness(es) identified?			YES	None Rep
Significant Deficiency(s) identified that are	not considered to			
be material weakness(es)?			YES	None Rep
Noncompliance material to the financial sta	atements noted?		YES	NO
FEDERAL AWARDS				
INTERNAL CONTROL OVER MAJOR PROGRAM	S:			
• Material weakness(es) identified?			YES	None Rep
Significant Deficiency(s) identified that are	not considered to			
be material weakness(es)?		YES	None Rep	
Type of auditor's report issued on compliance	e for major programs:		(Unmodified Qua	lified, Adverse, Discl
			(Omnounies, Qua	inica, naverse, biser
Any audit findings disclosed that are required	to be reported in			
accordance with §200.516 (a)?			YES	NO
IDENTIFICATION OF MAJOR PROGRAMS: <sup>8</sup>				
CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM C	or CLUSTER <sup>10</sup>		AMOUNT OF
	Total Amount Tested as I	Major		
Total Fordayal Funandibuyas for 7/1/17 6/20/	л.		ćol	
Total Federal Expenditures for 7/1/17-6/30/	<u>'</u> °		\$0	
% tested as Major	L	#DIV/0!		
Dollar threshold used to distinguish between	Type A and Type B programs:			
Auditor qualified or low size and the 2			YES	NO
Auditee qualified as low-risk auditee?				NO

If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.

Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

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

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- When the CFDA number is not available, include other identifying number, if applicable.
- The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

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FEDERAL PROGRAM
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## Community Consolidated School District 89 19-022-0890-04 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS				
1. FINDING NUMBER: <sup>11</sup>	2018	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requiremen	t			
4. Condition				
5. Context <sup>12</sup>				
6. Effect				
7. Cause				
8. Recommendation				
9. Management's response <sup>13</sup>				

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

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

 $<sup>^{\</sup>rm 13}$  See §200.521  $\it Management\ decision$  for additional guidance on reporting management's response.

## Community Consolidated School District 89 19-022-0890-04 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Year Ending June 30, 2018

	SECTIO	)N III - FEDERAL AWARD FINDII	NGS AND QUESTIONED COS	TS .
1. FINDING NUMBER: <sup>14</sup>	2018	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name and Ye	ar:			
4. Project No.:			5. CFDA No.:	
6. Passed Through:				
7. Federal Agency:				
8. Criteria or specific requiremen	t (including statutory, reg	gulatory, or other citation)		
9. Condition <sup>15</sup>				
10. Questioned Costs <sup>16</sup>				
11. Context <sup>17</sup>				
12. Effect				
13. Cause				
14. Recommendation				
15. Management's response <sup>18</sup>				
For ICDE Deview				
For ISBE Review Date:		Resolution Criteria Code Nu	mber	
Initials:		– Disposition of Questioned C		

<sup>&</sup>lt;sup>14</sup> See footnote 11.

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



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## Community Consolidated School District 89 19-022-0890-04

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2018

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

inding Number	Condition	<u>Current Status<sup>20</sup></u>
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When possible, all prior findings should be on the same page

- 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.

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

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