

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

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

☒ School District

☐ Joint Agreement

<div>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></div> <div>School District/Joint Agreement Number: 19-022-0890-04</div> <div>County Name: DuPage</div> <div>Name of School District/Joint Agreement: Community Consolidated School District 89</div> <div>Address: 22W600 Butterfield Road</div> <div>City: Glen Ellyn</div> <div>Email Address:</div> <div>Zip Code: 60137</div>	<div>Accounting Basis:</div> <div><div><input type="checkbox"/></div>CASH</div> <div><input checked="" type="checkbox"/> ACCRUAL</div>	<div>Certified Public Accountant Information</div> <div>Name of Auditing Firm: Baker Tilly Virchow Krause, LLP</div> <div>Name of Audit Manager: Michael Malatt</div> <div>Address: 1301 West 22nd Street, Suite 400</div> <div><div>City: Oak Brook</div><div>State: IL</div><div>Zip Code: 60523</div></div> <div><div>Phone Number: (630) 645-6226</div><div>Fax Number: (630) 645-6276</div></div> <div><div>IL License Number (9 digit): 066-004260</div><div>Expiration Date:</div></div> <div>Email Address: michael.malatt@bakertilly.com</div>
<div>Annual Financial Report Type of Auditor's Report Issued: <div><div><input type="checkbox"/> Qualified</div><div><input checked="" type="checkbox"/> Unqualified</div><div><input type="checkbox"/> Adverse</div><div><input type="checkbox"/> Disclaimer</div></div></div>	<div>Single Audit Status:</div> <div><div><input type="checkbox"/> YES</div><div><input checked="" type="checkbox"/> NO</div>Are Federal expenditures greater than \$750,000?</div> <div><div><input type="checkbox"/> YES</div><div><input checked="" type="checkbox"/> NO</div>Is all Single Audit Information completed and attached?</div> <div><div><input checked="" type="checkbox"/> YES</div><div><input type="checkbox"/> NO</div>Were any financial statement or federal award findings issued?</div>	<div>ISBE Use Only</div>
<div><input type="checkbox"/> Reviewed by District Superintendent/Administrator</div>	<div><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</div>	<div><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</div>
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: etammaru@ccsd89.org	Email Address:	Email Address:
<div>Telephone: 630-469-8900</div> <div>Fax Number: 630-469-8936</div>	<div>Telephone:</div> <div>Fax Number:</div>	<div>Telephone:</div> <div>Fax Number:</div>
Signature & Date:	Signature & Date:	Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input type="checkbox"/> | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. |
| <input type="checkbox"/> | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, |

an explanation must be provided.

☒

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

Effective Date: 10/9/91 (Ex: 00/00/0000)

☐

23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,

please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: 8/30/18

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-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Baker Tilly Virchow Krause, LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	Required to be completed for School Districts only.												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2017 Equalized Assessed Valuation (EAV): 807,082,646												
8													
9	Educational Operations & Maintenance Transportation Combined Total Working Cash												
10	Rate(s): 0.022700 + 0.003792 + 0.001209 = 0.027700 0.000001												
11													
13	B. Results of Operations *												
14													
15	Receipts/Revenues Disbursements/ Expenditures Excess/ (Deficiency) Fund Balance												
16	28,065,066 29,290,223 (1,225,157) 12,532,983												
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance,												
18	Transportation and Working Cash Funds.												
19													
20	C. Short-Term Debt **												
21	CPPRT Notes TAWs TANS TO/EMP. Orders GSA Certificates												
22	0 + 0 + 0 + 0 + 0 +												
23	Other Total												
24	0 = 0												
25	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts, 55,688,703												
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only) Acct												
37	Outstanding:..... 511 13,972,400												
38													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1																		
2	ESTIMATED FINANCIAL PROFILE SUMMARY																	
3	(Go to the following website for reference to the Financial Profile)																	
4	https://www.isbe.net/Pages/School-District-Financial-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 Revenue Ratio:						Total		Ratio		Score	4						
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)		Funds 10, 20, 40, 70 + (50 & 80 if negative)				12,532,983.00		0.447		Weight	0.35						
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,				28,065,066.00				Value	1.40						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20				0.00											
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																	
16	2. Expenditures to Revenue Ratio:						Total		Ratio		Score	3						
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40				29,290,223.00		1.044		Adjustment	0						
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,				28,065,066.00				Weight	0.35						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20				0.00											
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)										Value	1.05						
21	Possible Adjustment:																	
22																		
23	3. Days Cash on Hand:						Total		Days		Score	3						
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		Funds 10, 20 40 & 70				14,248,609.00		175.12		Weight	0.10						
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360				81,361.73				Value	0.30						
26																		
27	4. Percent of Short-Term Borrowing Maximum Remaining:						Total		Percent		Score	4						
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)		Funds 10, 20 & 40				0.00		100.00		Weight	0.10						
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates				19,002,760.90				Value	0.40						
30																		
31	5. Percent of Long-Term Debt Margin Remaining:						Total		Percent		Score	3						
32	Long-Term Debt Outstanding (P3, Cell H37)						13,972,400.00		74.90		Weight	0.10						
33	Total Long-Term Debt Allowed (P3, Cell H31)						55,688,702.57				Value	0.30						
34																		
35															Total Profile Score:		3.45 *	
36																		
37															Estimated 2019 Financial Profile Designation:		REVIEW	
38																		
39																		
40																		
41																		
42																		

*

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		10,142,317	1,399,814	1,610,756	535,924	494,719	0	2,170,554	44,477	0
5	Investments	120	0	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	38,436	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	0
9	Other Receivables	160	30,361	0	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	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	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	295,443	14,017	0	41,060	(652)	0	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	41,441	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		10,618,463	1,540,637	1,341,773	702,739	335,697	0	0	41,441	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	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	

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
				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				
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			51,533,052	
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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description Dollars)	(Enter Whole Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	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									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	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									
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									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		126,704	191,367	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		175,696	(191,367)	4,563,071	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,529,812)	721,939	94,287	(433,387)	(27,350)	0	432	41,472	0
79	Fund Balances - July 1, 2017		10,184,168	553,270	1,419,172	866,251	498,554	0	2,170,122	0	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	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		18,726,126	2,917,055	2,614,828	875,231	320,918	0	432	41,472	0
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					327,361				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		19,233,246	2,917,055	2,614,828	875,231	648,279	0	432	41,472	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	169,191	0	0	0	9,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		169,191	0	0	0	9,000	0	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	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	197,949								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		330,883								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				1,760					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				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	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					43,414					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	120,686	15,937	14,580	4,450	3,572	0	0	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		120,686	15,937	14,580	4,450	3,572	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	255,622								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
70	Sales to Pupils - Breakfast	1612	0								
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	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	181,475	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		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	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		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	0
97	Impact Fees from Municipal or County Governments	1930	0	4,268	0	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		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	167,064	340	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		705,130	67,217	0	0	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	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)	ONE									
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,529,441	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		1,529,441	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	158,550			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	63,701			0					
126	Special Education - Personnel	3110	76,125	0		0					
127	Special Education - Orphanage - Individual	3120	12,653			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	1,145			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		312,174	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	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	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)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				

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

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
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	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				
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		606,637	0	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	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits			
3			10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000											
5	Regular Programs	1100	9,542,436	1,525,134	124,115	224,175	304,566	0	15,120	0	11,735,546	11,638,329	
6	Tuition Payment to Charter Schools	1115			0						0	0	
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	0	727,894	783,423	
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0	
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0	
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0	
14	Interscholastic Programs	1500	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	0	
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	0	
20	Pre-K Programs - Private Tuition	1910						0			0	0	
21	Regular K-12 Programs - Private Tuition	1911						0			0	0	
22	Special Education Programs K-12 - Private Tuition	1912						610,102			610,102	450,000	
23	Special Education Programs Pre-K - Tuition	1913						0			0	0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0	
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0	
27	CTE Programs - Private Tuition	1917						0			0	0	
28	Interscholastic Programs - Private Tuition	1918						0			0	0	
29	Summer School Programs - Private Tuition	1919						0			0	0	
30	Gifted Programs - Private Tuition	1920						0			0	0	
31	Bilingual Programs - Private Tuition	1921						0			0	0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0	
33	Total Instruction ¹⁰	1000	13,317,314	2,504,597	226,238	275,666	304,566	610,102	15,120	0	17,253,603	17,006,904	
34	SUPPORT SERVICES (ED)	2000											
35	SUPPORT SERVICES - PUPILS												
36	Attendance & Social Work Services	2110	508,676	51,650	0	1,898	0	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	0	0	0	0	0	0	0	0	0	0	
42	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												
44	Improvement of Instruction Services	2210	226,700	39,236	42,467	2,601	0	444	0	0	311,448	294,349	
45	Educational Media Services	2220	887,374	200,606	163,532	404,110	88,698	0	68,635	0	1,812,955	1,733,564	
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0	
47	Total Support Services - Instructional Staff	2200	1,114,074	239,842	205,999	406,711	88,698	444	68,635	0	2,124,403	2,027,913	
48	SUPPORT SERVICES - GENERAL ADMINISTRATION												
49	Board of Education Services	2310	0	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	
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0	
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0	
53	Total Support Services - General Administration	2300	276,407	95,710	258,855	16,370	0	20,561	0	17,242	685,145	684,807	

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

[illegible]

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110			0			0			0	0
158	Payments for Special Education Programs	4120			0			0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000			0			0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						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
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				25,279			7,072,913			7,098,192	2,853,429
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,468,784)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	55,574	1,962	1,788,666	1,099	0	0	0	0	1,847,301	1,270,742
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	55,574	1,962	1,788,666	1099	0	0	0	0	1,847,301	1,270,742
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
206	Principal Retired) ¹¹							0			0	0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										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)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		142,031							142,031	156,224
216	Pre-K Programs	1125		1,008							1,008	1,351

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	
255	Reciprocal Insurance Payments	2368		0							0	
256	Legal Services	2369		0							0	
257	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	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	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	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		96,419							96,419	105,448
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		12,398							12,398	116
275	Staff Services	2640		11,572							11,572	10,743
276	Data Processing Services	2660		0							0	0
277	Total Support Services - Central	2600		23,970							23,970	10,859
278	Other Support Services (Describe & Itemize)	2900		0							0	0
279	Total Support Services	2000		326,666							326,666	327,071
280	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110	0	0	0							
283	Payments for Special Education Programs	4120	0	0	0							
284	Payments for CTE Programs	4140	0	0	0							
285	Total Payments to Other Govt Units	4000	0	0	0							
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110			0	0						
289	Tax Anticipation Notes	5120			0	0						
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			0	0						
291	State Aid Anticipation Certificates	5140			0	0						
292	Other (Describe & Itemize)	5150			0	0						
293	Total Debt Services - Interest	5000			0	0						
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000				0						
295	Total Disbursements/Expenditures		688,201			0	688,201	708,386				
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						(27,350)					
297												

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

[illegible]

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4		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 overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

Page 1 of 1											
	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired 1, 2017 thru 30, 2018	July June	Outstanding Ending June 30, 2018			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes							0			
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund							0			
7	Operations & Maintenance Fund							0			
8	Debt Services - Construction							0			
9	Debt Services - Working Cash							0			
10	Debt Services - Refunding Bonds							0			
11	Transportation Fund							0			
12	Municipal Retirement/Social Security Fund							0			
13	Fire Prevention & Safety Fund							0			
14	Other - (Describe & Itemize)							0			
15	Total TAWs		0		0		0	0			
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund							0			
18	Operations & Maintenance Fund							0			
19	Fire Prevention & Safety Fund							0			
20	Other - (Describe & Itemize)							0			
21	Total TANs		0		0		0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
25	Total GSAACs (All Funds)							0			
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)							0			
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt	
31	General Obligation Bonds 2008	04/08/08	10,000,000	6	890,000			890,000	0		
32	General Obligation Bonds 2009	02/03/09	13,460,000	6	5,235,000			5,235,000	0		
33	General Obligation Bonds 2015	05/13/15	9,670,000	6	9,335,000			100,000	9,235,000	8,234,686	
34	General Obligation Refunding Bonds 2018	04/02/18	4,245,000	3		4,245,000			4,245,000	3,785,191	
35	2013 Debt Certificates	11/05/14	555,000	7	375,000			185,000	190,000	169,420	
36	Capital Leases	08/01/13	472,742	8	123,201		302,400	123,201	302,400	269,645	
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			38,402,742		15,958,201	4,245,000	302,400	6,533,201	13,972,400	12,458,941	
50											
51	• Each type of debt issued must be identified separately with the amount:										

	A	B	C	D	E	F	G	H	I	J
52	1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds 6. Building Bonds				7. Other	Debt Certificates			
53						8. Other	Capital Lease			
54						9. Other				
55										

Page 1 of 1											
	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired 1, 2017 thru 30, 2018	July June	Outstanding Ending June 30, 2018			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes							0			
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund							0			
7	Operations & Maintenance Fund							0			
8	Debt Services - Construction							0			
9	Debt Services - Working Cash							0			
10	Debt Services - Refunding Bonds							0			
11	Transportation Fund							0			
12	Municipal Retirement/Social Security Fund							0			
13	Fire Prevention & Safety Fund							0			
14	Other - (Describe & Itemize)							0			
15	Total TAWs		0		0		0	0			
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund							0			
18	Operations & Maintenance Fund							0			
19	Fire Prevention & Safety Fund							0			
20	Other - (Describe & Itemize)							0			
21	Total TANs		0		0		0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)							0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
25	Total GSAACs (All Funds)							0			
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)							0			
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-Term Debt	
31	General Obligation Bonds 2008	04/08/08	10,000,000	6	890,000			890,000	0		
32	General Obligation Bonds 2009	02/03/09	13,460,000	6	5,235,000			5,235,000	0		
33	General Obligation Bonds 2015	05/13/15	9,670,000	6	9,335,000			100,000	9,235,000	8,234,686	
34	General Obligation Refunding Bonds 2018	04/02/18	4,245,000	3		4,245,000			4,245,000	3,785,191	
35	2013 Debt Certificates	11/05/14	555,000	7	375,000			185,000	190,000	169,420	
36	Capital Leases	08/01/13	472,742	8	123,201		302,400	123,201	302,400	269,645	
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			38,402,742		15,958,201	4,245,000	302,400	6,533,201	13,972,400	12,458,941	
50											
51	• Each type of debt issued must be identified separately with the amount:										

	A	B	C	D	E	F	G	H	I	J
52	1. Working Cash Fund Bonds 2. Funding Bonds 3. Refunding Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Judgment Bonds 6. Building Bonds				7. Other	Debt Certificates			
53						8. Other	Capital Lease			
54						9. Other				
55										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2017											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		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	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		507,120				
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	0	
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	0	0	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
45												
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
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	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	409,080			409,080						409,080
6	Depreciable Land	222				0			0		0	0
7	Buildings	230										
8	Permanent Buildings	231	45,273,082	149,623		45,422,705		22,332,884	908,454		23,241,338	22,181,367
9	Temporary Buildings	232				0			0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,989,351	54,307		2,043,658		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		3,693,011	365,761	1,694,532	2,364,240	1,293,369
13	5 Yr Schedule	252				0			0		0	0
14	3 Yr Schedule	253				0			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	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	25,356,019	
9	O&M	Expenditures 15-22, L151	Total Expenditures			2,086,903	
10	DS	Expenditures 15-22, L174	Total Expenditures			7,098,192	
11	TR	Expenditures 15-22, L210	Total Expenditures			1,847,301	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			688,201	
13	TORT	Expenditures 15-22, L342	Total Expenditures			0	
14						Total Expenditures	\$ 37,076,616
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
16							
17	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	1,760	
18	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
19	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
20	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
21	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
22	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
23	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
25	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
26	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
27	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
28	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)			0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
30	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
31	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
32	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
33	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			93,573	
34	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			481,204	
35	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
36	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
37	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			1,628	
38	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
39	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
40	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			610,102	
41	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
42	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
43	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
44	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
45	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
51	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			6,433	
52	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,564,704	
53	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			393,264	
54	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			83,755	
55	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
56	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0	
57	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			60,231	
58	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			2,407	
59	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0	
60	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			6,533,201	
61	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0	
62	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0	
63	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
64	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			0	
65	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			0	
66	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			1,008	
67	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			29,025	
68	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
69	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			0	
70	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			31	
71	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			0	
72	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0	
73	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0	
74							
75							
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)					\$	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							

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
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[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) Must be less than (P16, Col E-F, L63)				401,273			
11	Value of Commodities Received for Fiscal Year 2018 (Include the value of commodities 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 Program		Unrestricted Program			
18		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		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	556,482	Total Indirect costs:	2,631,057		
44			Total Direct Costs:	26,711,864	Total Direct Costs:	24,637,289		
45			=	2.08%	=	10.68%		
46								

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

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

School District Name: Community Consolidated School District 89
RCDT Number: 19-022-0890-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	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
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		655,075	10,255	665,330	589,689	10,289	599,978
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							-10%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.
I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

- 1. Page 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

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	23,650,511	3,000,209	1,413,914	432	28,065,066
9	Direct Expenditures	25,356,019	2,086,903	1,847,301		29,290,223
10	Difference	(1,705,508)	913,306	(433,387)	432	(1,225,157)
11	Fund Balance - June 30, 2018	8,654,356	1,275,209	432,864	2,170,554	12,532,983
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

Audit Checklist

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

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

Description:
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.
15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.

Error Message
OK
OK

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

DISTRICT/JOINT AGREEMENT NAME Community Consolidated School District 89	RCDT NUMBER 19-022-0890-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Emily K. Tammaru, Ed.D		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 22W600 Butterfield Road Glen Ellyn 60137		E-MAIL ADDRESS: michael.malatt@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Michael Malatt	
		CPA FIRM TELEPHONE NUMBER (630) 645-6226	FAX NUMBER (630) 645-6276

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

The follow
checklist is
This is not

GENERAL I

- ☐ 1.
- ☐ 2.
- ☐ 3.
- ☐ 4.
- ☐ 5.
- ☐ 6.
- ☐ 7.

SCHEDULE

- ☐ 8.
- ☐ 9.
- ☐ 10.
- ☐ 11.
- ☐ 12.
- ☐ 13.
- ☐ 14.
- ☐ 15.
- ☐ 16.
- ☐ 17.
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- ☐ 18.
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- ☐ 20.
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- ☐ 22.
- ☐ 23.
- ☐ 24.
- ☐ 25.

- ☐ 26.
- ☐ 27.
- ☐

SUMMARY

- ☐ 28.
- ☐ 29.
- ☐ 30.
- ☐ 31.

Findings h

- ☐ 32.
- ☐ 33.
- ☐ 34.
- ☐ 35.
- ☐ 36.
- ☐ 37.
- ☐ 38.
- ☐ 39.

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
; 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.

INFORMATION

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

<https://harvester.census.gov/facweb/Default.aspx>

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, **with each item on a separate line**:

* **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)

Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated

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

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

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

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

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

* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)

- **The two commodity programs should be reported on separate lines on the SEFA.**

Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:

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

* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)

CFDA number: 10.582

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

Obligations and Encumbrances are included where appropriate.

FINAL STATUS amounts are calculated, where appropriate.

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** 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 each **Significant Deficiency** and for each **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 **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.

- Including Finding number, action plan details, projected date of completion, name and title of contact person

Community Consolidated School District 89
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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		
Revenues 9-14, Line 271	Account 4992	(16,747)
AFR TOTAL FEDERAL REVENUES:		\$ 638,502

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED AFR FEDERAL REVENUES	\$ 638,502
-------------------------------	------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
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-----	-----
-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ -
--------------------------------	------

DIFFERENCE:	\$ 638,502
-------------	------------

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 Presentation⁵

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

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$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	_____
---	-------

(Yes/No)

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

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

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

- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

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

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, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 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 statements noted? _____ YES _____ NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- 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 for major programs:

(Unmodified, Qualified, Adverse, Discl

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

_____ YES _____ NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF
Total Amount Tested as Major		

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

\$0

% tested as Major

#DIV/0!

Dollar threshold used to distinguish between Type A and Type B programs:

Auditee qualified as low-risk auditee?

_____ YES _____ NO

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

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

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

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

orted

orted

orted

orted

aimer⁷)

FEDERAL PROGRAM
\$0

SECTION II - FINANCIAL STATEMENT FINDINGS

9. Management's response¹³

¹³ See §200.521 *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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

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

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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