

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: <b>41-057-0110-26</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>SCHEFFEL BOYLE</b>		
County Name: <b>MADISON AND JERSEY</b>		Name of Audit Manager: <b>STEVEN C. PEMBROOK</b>		
Name of School District/Joint Agreement: <b>ALTON COMMUNITY UNIT SCHOOL DISTRICT #11</b>	<u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>	Address: <b>322 STATE STREET</b>		
Address: <b>550 LANDMARKS BLVD</b>		City: <b>ALTON</b>	State: <b>IL</b>	Zip Code: <b>62002</b>
City: <b>ALTON</b>		Phone Number: <b>618-465-4288</b>	Fax Number: <b>618-462-3818</b>	
Email Address: <a href="mailto:mschell@altonschools.org">mschell@altonschools.org</a>		IL License Number (9 digit): <b>066.005101</b>	Expiration Date: <b>11/30/2018</b>	
Zip Code: <b>62002</b>		Email Address: <a href="mailto:steve.pembrook@scheffelboyle.com">steve.pembrook@scheffelboyle.com</a>		
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:	Email Address:	Email Address:		
Telephone:	Fax Number:	Telephone:	Fax Number:	
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 \(Part 100\)](#)

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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 Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1				1
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						1

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**Scheffel Boyle**

*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	<b>FINANCIAL PROFILE INFORMATION</b>																																						
2																																							
3	<i>Required to be completed for School Districts only.</i>																																						
4																																							
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																																						
6																																							
7	<b>Tax Year 2017</b>			Equalized Assessed Valuation (EAV):					692,211,468																														
8																																							
9			<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>																												
10	Rate(s):		0.021500	+	0.005250	+	0.002000	=	0.028750	=	0.000500																												
11																																							
13	<b>B. Results of Operations *</b>																																						
14																																							
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>																													
16	63,052,035			60,814,852			2,237,183			7,927,481																													
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																						
18																																							
19																																							
20	<b>C. Short-Term Debt **</b>																																						
21																																							
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>																														
23	0		+	0		+	0		+	0		+																											
24	<b>Other</b>		<b>Total</b>																																				
25	0		=	0																																			
26	** The numbers shown are the sum of entries on page 25.																																						
27																																							
28	<b>D. Long-Term Debt</b>																																						
29	Check the applicable box for long-term debt allowance by type of district.																																						
30																																							
31			a. 6.9% for elementary and high school districts,					95,525,183																															
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.																																				
33																																							
34	Long-Term Debt Outstanding:																																						
35																																							
36			c. Long-Term Debt (Principal only)																																				
37			Outstanding:.....					<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; border: none;">Acct</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">511</td> <td style="border: none;"></td> </tr> </table>						Acct													511												
Acct																																							
511																																							
38																																							
40	<b>E. Material Impact on Financial Position</b>																																						
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																																							
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59																																							
60																																							
61																																							

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	ALTON COMMUNITY UNIT SCHOOL DISTRICT #11															
8	<b>District Code:</b>	41-057-0110-26															
9	<b>County Name:</b>	MADISON AND JERSEY															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										7,927,481.00	0.127	<b>Weight</b>	0.35		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										62,635,669.00		<b>Value</b>	1.05		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(416,366.00)					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										60,814,852.00	0.971	<b>Adjustment</b>	0		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										62,635,669.00		<b>Weight</b>	0.35		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										(416,366.00)					
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>											<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>2</b>		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										8,807,675.00	52.13	<b>Weight</b>	0.10		
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										168,930.14		<b>Value</b>	0.20		
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>		
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	<b>Weight</b>	0.10		
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										16,915,917.75		<b>Value</b>	0.40		
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>2</b>		
32	Long-Term Debt Outstanding (P3, Cell H37)											62,234,495.00	34.85	<b>Weight</b>	0.10		
33	Total Long-Term Debt Allowed (P3, Cell H31)											95,525,182.58		<b>Value</b>	0.20		
34																	
35															<b>Total Profile Score:</b>	<b>3.25 *</b>	
36																	
37															<b>Estimated 2019 Financial Profile Designation:</b>	<b><u>REVIEW</u></b>	
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	<b>ASSETS</b> <b>(Enter Whole Dollars)</b>	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,388,808	890,159	107,323	877,001	717,071		5,651,707	534,858	1,139,940
5	Investments	120			90,195						
6	Taxes Receivable	130									
7	Interfund Receivables	140		5,200,000							
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		1,388,808	6,090,159	197,518	877,001	717,071	0	5,651,707	534,858	1,139,940
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	4,600,000			600,000					
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	639,345	167,865	360,078	58,387	77,217		14,597	152,480	14,597
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		5,239,345	167,865	360,078	658,387	77,217	0	14,597	152,480	14,597
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	7,256,814			176,142	627,459			371,792	1,107,373
39	Unreserved Fund Balance	730	(11,107,351)	5,922,294	(162,560)	42,472	12,395		5,637,110	10,586	17,970
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		1,388,808	6,090,159	197,518	877,001	717,071	0	5,651,707	534,858	1,139,940

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		733,052		
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	<b>Total Current Assets</b>		733,052		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,204,599	
17	Building & Building Improvements	230		74,346,317	
18	Site Improvements & Infrastructure	240		6,902,659	
19	Capitalized Equipment	250		1,807,175	
20	Construction in Progress	260		41,915	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			62,234,495
23	<b>Total Capital Assets</b>			85,302,665	62,234,495
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	733,052		
34	<b>Total Current Liabilities</b>		733,052		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			62,234,495
37	<b>Total Long-Term Liabilities</b>				62,234,495
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			85,302,665	
41	<b>Total Liabilities and Fund Balance</b>		733,052	85,302,665	62,234,495

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	20,395,280	3,997,191	7,481,352	1,416,559	1,895,092	0	369,036	2,890,033	354,039
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	24,406,200	0	0	4,050,480	41,644	0	0	0	0
7	FEDERAL SOURCES	4000	8,351,253	0	441,049	66,036	187,587	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		53,152,733	3,997,191	7,922,401	5,533,075	2,124,323	0	369,036	2,890,033	354,039
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	21,864,235								
10	<b>Total Receipts/Revenues</b>		75,016,968	3,997,191	7,922,401	5,533,075	2,124,323	0	369,036	2,890,033	354,039
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	38,301,203				863,959				
13	Support Services	2000	13,136,752	2,551,315		5,898,184	725,112	0		2,703,599	3,554,087
14	Community Services	3000	858,005	0		1,922	14,534				
15	Payments to Other Districts & Governmental Units	4000	49,388	0	0	0	0	0		0	0
16	Debt Service	5000	11,033	0	19,182,597	7,050	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		52,356,381	2,551,315	19,182,597	5,907,156	1,603,605	0		2,703,599	3,554,087
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	21,864,235	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		74,220,616	2,551,315	19,182,597	5,907,156	1,603,605	0		2,703,599	3,554,087
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		796,352	1,445,876	(11,260,196)	(374,081)	520,718	0	369,036	186,434	(3,200,048)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	7,850,000								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110			525,000	5,250,000					
26	Transfer of Working Cash Fund Interest	7120	25,498								
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210			5,854,613			9,772,161			3,118,226
34	Premium on Bonds Sold	7220			242,163						385,312
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			727,816						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			81,396						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990	284,999		1,564						
44	<b>Total Other Sources of Funds</b>		8,160,497	0	7,432,552	5,250,000	0	0	9,772,161	0	3,503,538

**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 (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							13,625,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							25,498		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	3,047	405,453							
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		319,316							
58	Taxes Pledged to Pay Interest on Capital Leases	8510		7,866							
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		73,530							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		3,047	806,165	0	0	0	0	13,650,498	0	0
77	<b>Total Other Sources/Uses of Funds</b>		8,157,450	(806,165)	7,432,552	5,250,000	0	0	(3,878,337)	0	3,503,538
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		8,953,802	639,711	(3,827,644)	4,875,919	520,718	0	(3,509,301)	186,434	303,490
79	<b>Fund Balances - July 1, 2017</b>		(12,804,339)	5,282,583	3,665,084	(4,657,305)	119,136		9,146,411	195,944	821,853
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2018</b>		(3,850,537)	5,922,294	(162,560)	218,614	639,854	0	5,637,110	382,378	1,125,343

**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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		15,018,342	3,605,475	7,448,846	1,373,505	905,826		343,393	2,860,325	343,393
6	Leasing Purposes Levy <sup>8</sup>	1130		316,467							
7	Special Education Purposes Levy	1140		21,539							
8	FICA/Medicare Only Purposes Levies	1150					905,827				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>15,018,342</b>	<b>3,943,481</b>	<b>7,448,846</b>	<b>1,373,505</b>	<b>1,811,653</b>	<b>0</b>	<b>343,393</b>	<b>2,860,325</b>	<b>343,393</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	6,362	1,448	3,219	582	767		145	1,211	146
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	4,443,821				71,748				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>4,450,183</b>	<b>1,448</b>	<b>3,219</b>	<b>582</b>	<b>72,515</b>	<b>0</b>	<b>145</b>	<b>1,211</b>	<b>146</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	9,342								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	50,559								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>59,901</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				39,771					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

**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
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					39,771					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	63,500	11,415	27,284	2,701	10,924		25,498	6,497	10,500
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		63,500	11,415	27,284	2,701	10,924	0	25,498	6,497	10,500
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	68,247								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	16,257								
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		84,504								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	33,135								
78	Admissions - Other (Describe & Itemize)	1719	9,852								
79	Fees	1720	32,468								
80	Book Store Sales	1730	630								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		76,085	0							
83	<b>TEXTBOOK INCOME</b>	1800									
84	Rentals - Regular Textbooks	1811	212,449								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		212,449								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
95	Rentals	1910	66,187								
96	Contributions and Donations from Private Sources	1920	1,100								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	56,510								
102	Proceeds from Vendors' Contracts	1980									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
103	School Facility Occupation Tax Proceeds	1983			2,003						
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	306,519	40,847						22,000	
108	<b>Total Other Revenue from Local Sources</b>		430,316	40,847	2,003	0	0	0	0	22,000	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	20,395,280	3,997,191	7,481,352	1,416,559	1,895,092	0	369,036	2,890,033	354,039
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	20,383,544								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005				1,574,961					
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		20,383,544	0	0	1,574,961	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	804,395								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	441,259								
126	Special Education - Personnel	3110	859,737								
127	Special Education - Orphanage - Individual	3120	329,278								
128	Special Education - Orphanage - Summer Individual	3130	15,658								
129	Special Education - Summer School	3145	44,259								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		2,494,586	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	79,382				3,384				
135	CTE - WECEP	3225	1,899								
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		81,281	0			3,384				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	60,153								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	84,768								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500									
152	Transportation - Special Education	3510				2,240,471					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		2,240,471	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	112,360				974				
158	Early Childhood - Block Grant	3705	1,107,022			235,048	37,286				
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	82,486								
172	<b>Total Restricted Grants-In-Aid</b>		4,022,656	0	0	2,475,519	41,644	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	24,406,200	0	0	4,050,480	41,644	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001	6,024								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		6,024	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	2,461,568								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	808,840								
197	Summer Food Service Program	4225	36,727								
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		3,307,135				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	2,259,201			1,538	38,716				
204	Title I - Low Income - Neglected, Private	4305	11,150				154				
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		2,270,351	0		1,538	38,870				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	22,152			64,498	5,914				
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		22,152	0		64,498	5,914				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	62,856				5,551				
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,359,895				132,288				
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		1,422,751	0		0	137,839				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	79,771								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		79,771	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866			441,049						
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	441,049	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	293,233				2,099				
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	154,084								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	597,226								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	198,526				2,865				
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		8,345,229	0	441,049	66,036	187,587	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	8,351,253	0	441,049	66,036	187,587	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		53,152,733	3,997,191	7,922,401	5,533,075	2,124,323	0	369,036	2,890,033	354,039

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	14,863,405	2,244,180	45,281	180,491		318			17,333,675
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	423,372	91,517	1,591	15,110					531,590
8	Special Education Programs (Functions 1200-1220)	1200	10,076,244	1,929,146	1,030,781	10,496					13,046,667
9	Special Education Programs Pre-K	1225	570,169	106,408	1,584	13,356					691,517
10	Remedial and Supplemental Programs K-12	1250	1,253,882	333,160	208,789	243,932	569				2,040,332
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300				26,296					26,296
13	CTE Programs	1400	602,391	66,822	15,819	84,071	52,735				821,838
14	Interscholastic Programs	1500	545,222	12,847	55,595	34,101		18,146			665,911
15	Summer School Programs	1600	145,091	2,066		100					147,257
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	129,508	9,931	642	2,991					143,072
18	Bilingual Programs	1800	99,802	1,456		1,849					103,107
19	Truant Alternative & Optional Programs	1900	67,224	982		6,587					74,793
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912						2,675,148			2,675,148
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>28,776,310</b>	<b>4,798,515</b>	<b>1,360,082</b>	<b>619,380</b>	<b>53,304</b>	<b>2,693,612</b>	<b>0</b>	<b>0</b>	<b>38,301,203</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	725,334	147,910	375	441					874,060
37	Guidance Services	2120	204,535	44,959	66	1,000					250,560
38	Health Services	2130	145,729	26,865	1,434	14,107	404				188,539
39	Psychological Services	2140	467,174	54,640	7,872	2,679					532,365
40	Speech Pathology & Audiology Services	2150			37,853						37,853
41	Other Support Services - Pupils (Describe & Itemize)	2190	16,363		87,345	20,380					124,088
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,559,135</b>	<b>274,374</b>	<b>134,945</b>	<b>38,607</b>	<b>404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,007,465</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	272,616	49,546	214,365	8,817					545,344
45	Educational Media Services	2220	325,727	89,004	4,466	2,059					421,256
46	Assessment & Testing	2230	150	2	17,000						17,152
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>598,493</b>	<b>138,552</b>	<b>235,831</b>	<b>10,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>983,752</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	51,132	47,314	171,927	108,373				51,268	430,014
50	Executive Administration Services	2320	150,554	18,354	6,795	1,715		1,349			178,767
51	Special Area Administration Services	2330	88,543	21,283	2,029	3,206					115,061
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>290,229</b>	<b>86,951</b>	<b>180,751</b>	<b>113,294</b>	<b>0</b>	<b>1,349</b>	<b>0</b>	<b>51,268</b>	<b>723,842</b>

See Notes to Financial Statements

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	2,351,751	451,742	51,651	137,028	1,608	7,538			3,001,318
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,351,751</b>	<b>451,742</b>	<b>51,651</b>	<b>137,028</b>	<b>1,608</b>	<b>7,538</b>	<b>0</b>	<b>0</b>	<b>3,001,318</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	80,177	13,100	32,379	291		15,196			141,143
60	Fiscal Services	2520	75,936	18,472	233	1,086					95,727
61	Operation & Maintenance of Plant Services	2540	79,155	24,313	2,656,212						2,759,680
62	Pupil Transportation Services	2550			12,506						12,506
63	Food Services	2560	168,743	45,511	2,475,180	19,213	500				2,709,147
64	Internal Services	2570	38,628	14,322	1,066						54,016
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>442,639</b>	<b>115,718</b>	<b>5,177,576</b>	<b>20,590</b>	<b>500</b>	<b>15,196</b>	<b>0</b>	<b>0</b>	<b>5,772,219</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620			2,500						2,500
69	Information Services	2630									0
70	Staff Services	2640	162,830	19,611	200	883					183,524
71	Data Processing Services	2660	131,112	20,429	240,886	29,835					422,262
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>293,942</b>	<b>40,040</b>	<b>243,586</b>	<b>30,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>608,286</b>
73	Other Support Services (Describe & Itemize)	2900	29,610	6,403	3,753	104					39,870
74	<b>Total Support Services</b>	<b>2000</b>	<b>5,565,799</b>	<b>1,113,780</b>	<b>6,028,093</b>	<b>351,217</b>	<b>2,512</b>	<b>24,083</b>	<b>0</b>	<b>51,268</b>	<b>13,136,752</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>150,619</b>	<b>34,565</b>	<b>41,239</b>	<b>36,997</b>	<b>594,585</b>				<b>858,005</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			14,648						14,648
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>14,648</b>			<b>0</b>			<b>14,648</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220						34,740			34,740
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>34,740</b>			<b>34,740</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>14,648</b>			<b>34,740</b>			<b>49,388</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									

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

Table with columns A-K: Description, Funct #, Salaries, Employee Benefits, Purchased Services, Supplies & Materials, Capital Outlay, Other Objects, Non-Capitalized Equipment, Termination Benefits, Total. Rows include DEBT SERVICES, PROVISIONS FOR CONTINGENCIES, and 20 - OPERATIONS & MAINTENANCE FUND (O&M).

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	<b>30 - DEBT SERVICES (DS)</b>										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						6,803,684			6,803,684
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b> (Lease/Purchase Principal Retired) <sup>11</sup>	<b>5300</b>						11,906,480			11,906,480
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						472,433			472,433
172	<b>Total Debt Services</b>	<b>5000</b>			0			19,182,597			19,182,597
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
174	<b>Total Disbursements/ Expenditures</b>				0			19,182,597			19,182,597
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(11,260,196)
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	<b>SUPPORT SERVICES (TR)</b>										
179	<b>SUPPORT SERVICES - PUPILS</b>										
180	Other Support Services - Pupils (Describe & Itemize)	2190									0
181	<b>SUPPORT SERVICES - BUSINESS</b>										
182	Pupil Transportation Services	2550			5,633,173	239,117					5,872,290
183	Other Support Services (Describe & Itemize)	2900	23,923	1,971							25,894
184	<b>Total Support Services</b>	<b>2000</b>	<b>23,923</b>	<b>1,971</b>	<b>5,633,173</b>	<b>239,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,898,184</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>			1,922						1,922
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						7,050			7,050
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>7,050</b>			<b>7,050</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
208	<b>Total Debt Services</b>	<b>5000</b>						7,050			7,050
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	<b>Total Disbursements/ Expenditures</b>		23,923	1,971	5,635,095	239,117	0	7,050	0	0	5,907,156
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(374,081)
212											
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
215	Regular Programs	1100		251,748							251,748
216	Pre-K Programs	1125		21,421							21,421
217	Special Education Programs (Functions 1200-1220)	1200		500,048							500,048
218	Special Education Programs - Pre-K	1225		19,112							19,112
219	Remedial and Supplemental Programs - K-12	1250		18,895							18,895
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300									0
222	CTE Programs	1400		9,811							9,811
223	Interscholastic Programs	1500		29,933							29,933
224	Summer School Programs	1600		8,692							8,692
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		1,878							1,878
227	Bilingual Programs	1800		1,447							1,447
228	Truants' Alternative & Optional Programs	1900		974							974
229	<b>Total Instruction</b>	<b>1000</b>		863,959							863,959
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>SUPPORT SERVICES - PUPILS</b>										
232	Attendance & Social Work Services	2110		26,838							26,838
233	Guidance Services	2120		9,454							9,454
234	Health Services	2130		11,548							11,548
235	Psychological Services	2140		7,261							7,261
236	Speech Pathology & Audiology Services	2150									0
237	Other Support Services - Pupils (Describe & Itemize)	2190		237							237
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		55,338							55,338
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
240	Improvement of Instruction Services	2210		27,890							27,890
241	Educational Media Services	2220		21,223							21,223
242	Assessment & Testing	2230		2							2
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		49,115							49,115
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
245	Board of Education Services	2310		5,250							5,250
246	Executive Administration Services	2320		9,204							9,204
247	Service Area Administrative Services	2330		11,905							11,905
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		88,947							88,947
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>115,306</b>							<b>115,306</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
259	Office of the Principal Services	2410		184,896							184,896
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>184,896</b>							<b>184,896</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>										
263	Direction of Business Support Services	2510		9,105							9,105
264	Fiscal Services	2520		18,242							18,242
265	Facilities Acquisition & Construction Services	2530									0
266	Operation & Maintenance of Plant Services	2540		203,121							203,121
267	Pupil Transportation Services	2550									0
268	Food Services	2560		32,128							32,128
269	Internal Services	2570		9,131							9,131
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>271,727</b>							<b>271,727</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630									0
275	Staff Services	2640		12,838							12,838
276	Data Processing Services	2660		32,508							32,508
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>45,346</b>							<b>45,346</b>
278	Other Support Services (Describe & Itemize)	2900		3,384							3,384
279	<b>Total Support Services</b>	<b>2000</b>		<b>725,112</b>							<b>725,112</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>14,534</b>							<b>14,534</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>										
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>										
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
295	<b>Total Disbursements/Expenditures</b>			<b>1,603,605</b>				<b>0</b>			<b>1,603,605</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>520,718</b>
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	SUPPORT SERVICES (CP)	2000									
300	<b>SUPPORT SERVICES - BUSINESS</b>										
301	Facilities Acquisition and Construction Services	2530									0
302	Other Support Services (Describe & Itemize)	2900									0
303	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>										
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>										
306	Payments to Regular Programs (In-State)	4110									0
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>										
312	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
314											
315	<b>70 - WORKING CASH (WC)</b>										
316											
317	<b>80 - TORT FUND (TF)</b>										
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			864,764						864,764
321	Unemployment Insurance Payments	2363			66,713						66,713
322	Insurance Payments (Regular or Self-Insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,202,769	179,495	365,586	951					1,748,801
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369			23,321						23,321
328	Property Insurance (Buildings & Grounds)	2371									0
329	Vehicle Insurance (Transporation)	2372									0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	1,202,769	179,495	1,320,384	951	0	0	0	0	2,703,599
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>										
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0
335	<b>DEBT SERVICES (TF)</b>										
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>										
342	<b>Total Disbursements/Expenditures</b>		1,202,769	179,495	1,320,384	951	0	0	0	0	2,703,599
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										186,434

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
347	<b>SUPPORT SERVICES - BUSINESS</b>										
348	Facilities Acquisition & Construction Services	2530			3,554,087						3,554,087
349	Operation & Maintenance of Plant Services	2540									0
350	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	3,554,087	0	0	0	0	0	3,554,087
351	Other Support Services (Describe & Itemize)	2900									0
352	<b>Total Support Services</b>	<b>2000</b>	0	0	3,554,087	0	0	0	0	0	3,554,087
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	<b>Total Debt Service</b>	<b>5000</b>						0			0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
367	<b>Total Disbursements/Expenditures</b>		0	0	3,554,087	0	0	0	0	0	3,554,087
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,200,048)</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	17,797,433
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	524,034
8	Special Education Programs (Functions 1200-1220)	1200	10,763,905
9	Special Education Programs Pre-K	1225	730,156
10	Remedial and Supplemental Programs K-12	1250	2,026,343
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	778,754
14	Interscholastic Programs	1500	635,020
15	Summer School Programs	1600	99,850
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	81,133
18	Bilingual Programs	1800	82,954
19	Truant Alternative & Optional Programs	1900	60,000
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	2,500,000
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>36,079,582</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	982,472
37	Guidance Services	2120	316,695
38	Health Services	2130	385,479
39	Psychological Services	2140	508,517
40	Speech Pathology & Audiology Services	2150	
41	Other Support Services - Pupils (Describe & Itemize)	2190	
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,193,163</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	816,792
45	Educational Media Services	2220	491,017
46	Assessment & Testing	2230	500
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,308,309</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	486,550
50	Executive Administration Services	2320	246,556
51	Special Area Administration Services	2330	85,252
52	Tort Immunity Services	2360 - 2370	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>818,358</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	3,940,483
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,940,483</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	203,020
60	Fiscal Services	2520	125,980
61	Operation & Maintenance of Plant Services	2540	2,464,241
62	Pupil Transportation Services	2550	309,740
63	Food Services	2560	2,883,164
64	Internal Services	2570	58,913
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>6,045,058</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	2,500
69	Information Services	2630	
70	Staff Services	2640	170,589
71	Data Processing Services	2660	530,764
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>703,853</b>
73	Other Support Services (Describe & Itemize)	2900	38,453
74	<b>Total Support Services</b>	<b>2000</b>	<b>15,047,677</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>887,562</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	5,330
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>5,330</b>
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	125,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>125,000</b>
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>130,330</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	<b>10</b>
112	<b>Total Debt Services</b>	<b>5000</b>	<b>10</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>3,050</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>52,148,211</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Describe & Itemize)	2190	
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	150,000
124	Operation & Maintenance of Plant Services	2540	2,548,932
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,698,932</b>
128	Other Support Services (Describe & Itemize)	2900	
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,698,932</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400	
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	
149	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	
151	<b>Total Direct Disbursements/Expenditures</b>		<b>2,698,932</b>
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	<b>30 - DEBT SERVICES (DS)</b>		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>	<b>0</b>
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>3,557,356</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		9,519,411
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
172	<b>Total Debt Services</b>	<b>5000</b>	<b>13,076,767</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
174	<b>Total Disbursements/ Expenditures</b>		<b>13,076,767</b>
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
176			
177	<b>40 - TRANSPORTATION FUND (TR)</b>		
178	<b>SUPPORT SERVICES (TR)</b>		
179	<b>SUPPORT SERVICES - PUPILS</b>		
180	Other Support Services - Pupils (Describe & Itemize)	2190	
181	<b>SUPPORT SERVICES - BUSINESS</b>		
182	Pupil Transportation Services	2550	5,910,538
183	Other Support Services (Describe & Itemize)	2900	24,979
184	<b>Total Support Services</b>	<b>2000</b>	<b>5,935,517</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	7,050
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>7,050</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) <sup>11</sup>		
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
208	<b>Total Debt Services</b>	<b>5000</b>	<b>7,050</b>
209	PROVISION FOR CONTINGENCIES (TR)	6000	
210	<b>Total Disbursements/ Expenditures</b>		<b>5,942,567</b>
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
212			
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
215	Regular Programs	1100	274,350
216	Pre-K Programs	1125	24,250
217	Special Education Programs (Functions 1200-1220)	1200	525,000
218	Special Education Programs - Pre-K	1225	28,500
219	Remedial and Supplemental Programs - K-12	1250	17,500
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	10,100
223	Interscholastic Programs	1500	33,100
224	Summer School Programs	1600	9,000
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	2,000
227	Bilingual Programs	1800	1,000
228	Truants' Alternative & Optional Programs	1900	1,000
229	<b>Total Instruction</b>	<b>1000</b>	<b>925,800</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	26,440
233	Guidance Services	2120	9,300
234	Health Services	2130	6,400
235	Psychological Services	2140	5,500
236	Speech Pathology & Audiology Services	2150	
237	Other Support Services - Pupils (Describe & Itemize)	2190	
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>47,640</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	18,500
241	Educational Media Services	2220	27,000
242	Assessment & Testing	2230	
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>45,500</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	8,100
246	Executive Administration Services	2320	900
247	Service Area Administrative Services	2330	11,300
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	

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

	A	B	L
1	<b>Description (Enter Whole Dollars)</b>	<b>Funct #</b>	<b>Budget</b>
2			
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	101,700
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>122,000</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	230,500
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>230,500</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	1,100
264	Fiscal Services	2520	21,100
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	245,800
267	Pupil Transportation Services	2550	
268	Food Services	2560	35,500
269	Internal Services	2570	11,750
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>315,250</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	
275	Staff Services	2640	32,700
276	Data Processing Services	2660	35,100
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>67,800</b>
278	Other Support Services (Describe & Itemize)	2900	3,950
279	<b>Total Support Services</b>	<b>2000</b>	<b>832,640</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>15,100</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	
295	<b>Total Disbursements/Expenditures</b>		<b>1,773,540</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	<b>60 - CAPITAL PROJECTS (CP)</b>		
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
300	<b>SUPPORT SERVICES - BUSINESS</b>		
301	Facilities Acquisition and Construction Services	2530	
302	Other Support Services (Describe & Itemize)	2900	
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
306	Payments to Regular Programs (In-State)	4110	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
314			
315	<b>70 - WORKING CASH (WC)</b>		
316			
317	<b>80 - TORT FUND (TF)</b>		
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	867,750
321	Unemployment Insurance Payments	2363	67,000
322	Insurance Payments (Regular or Self-Insurance)	2364	
323	Risk Management and Claims Services Payments	2365	
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,865,341
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	36,500
328	Property Insurance (Buildings & Grounds)	2371	
329	Vehicle Insurance (Transportation)	2372	
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>2,836,591</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	
342	<b>Total Disbursements/Expenditures</b>		<b>2,836,591</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
344			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>	
347	<b>SUPPORT SERVICES - BUSINESS</b>		
348	Facilities Acquisition & Construction Services	2530	3,570,000
349	Operation & Maintenance of Plant Services	2540	
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,570,000</b>
351	Other Support Services (Describe & Itemize)	2900	
352	<b>Total Support Services</b>	<b>2000</b>	<b>3,570,000</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	
365	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	
367	<b>Total Disbursements/Expenditures</b>		<b>3,570,000</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	15,018,342		15,018,342	14,882,547	14,882,547
5	Operations & Maintenance	3,605,475		3,605,475	3,632,035	3,632,035
6	Debt Services **	7,448,846		7,448,846	8,537,726	8,537,726
7	Transportation	1,373,505		1,373,505	1,384,423	1,384,423
8	Municipal Retirement	905,826		905,826	695,671	695,671
9	Capital Improvements	0		0		0
10	Working Cash	343,393		343,393	346,106	346,106
11	Tort Immunity	2,860,325		2,860,325	3,615,415	3,615,415
12	Fire Prevention & Safety	343,393		343,393	346,106	346,106
13	Leasing Levy	316,467		316,467	346,106	346,106
14	Special Education	21,539		21,539	276,885	276,885
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	905,827		905,827	1,135,225	1,135,225
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>33,142,938</b>	<b>0</b>	<b>33,142,938</b>	<b>35,198,245</b>	<b>35,198,245</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
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	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>		3,450,000		3,450,000	0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	2002 G.O. BONDS PAYABLE	12/05/05	31,740,676	6	10,955,315			4,385,049	6,570,266	6,570,266
32	2005 G.O. BONDS PAYABLE	04/15/05	8,295,434	4	4,475,434				4,475,434	4,475,434
33	2006 G.O. BONDS PAYABLE	12/01/06	1,715,000	4	700,000			300,000	400,000	400,000
34	2007 G.O. BONDS PAYABLE	11/07/07	9,225,000	4	475,000			475,000	0	0
35	2011 G.O. BONDS PAYABLE QZAB	07/07/11	7,685,000	8	7,685,000				7,685,000	7,685,000
36	2012A G.O. BONDS PAYABLE	10/02/12	2,130,000	4	2,130,000				2,130,000	2,130,000
37	2012B G.O. BONDS PAYABLE QZAB	10/02/12	2,185,000	8	2,185,000				2,185,000	2,185,000
38	2014 G.O. BONDS PAYABLE	04/11/14	2,071,000	6	1,829,000			127,000	1,702,000	1,702,000
39	2014 G.O. BONDS WORKING CASH	11/04/14	11,000,000	1	6,530,000			2,110,000	4,420,000	4,420,000
40	2015 G.O. BONDS PAYABLE QZAB	06/30/15	4,375,000	8	4,375,000			85,000	4,290,000	4,290,000
41	2016A G.O. BONDS WORKING CASH	02/25/16	8,700,000	1	4,920,000			3,815,000	1,105,000	1,105,000
42	2016B REFUNDING BONDS	02/25/16	7,345,000	3	7,345,000				7,345,000	7,345,000
43	2017 G.O. BONDS PAYABLE	07/20/17	3,325,000	4		3,325,000			3,325,000	3,325,000
44	2017A G.O. BONDS WORKING CASH	12/12/17	10,000,000	1		10,000,000			10,000,000	10,000,000
45	2017B REFUNDING BONDS	12/12/17	5,420,000	3		5,420,000			5,420,000	5,420,000
46	LEASE PURCHASE	09/28/05	1,221,947	7	32,714			32,714	0	0
47	LEASE PURCHASE	05/16/17	114,801	7	113,000			21,899	91,101	91,101
48	LEASE PURCHASE	VARIOUS		7	1,360,513		284,999	554,818	1,090,694	1,090,694
49			116,548,858		55,110,976	18,745,000	284,999	11,906,480	62,234,495	62,234,495
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds								7. Other <u>Lease Purchase Agreements</u>
53	2. Funding Bonds	5. Tort Judgment Bonds								8. Other <u>QZAB</u>
54	3. Refunding Bonds	6. Building Bonds								9. Other _____

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2017</b>							<b>(9,761)</b>			<b>(3,361)</b>
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		274,804			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					56,510
8	School Facility Occupation Tax Proceeds					30 or 60-1983				2,003	
9	Driver Education					10 or 20-3370					84,768
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						<b>0</b>	<b>274,804</b>	<b>0</b>	<b>2,003</b>	<b>141,278</b>
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000					143,072
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				2,003	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	<b>Total Debt Services</b>									<b>2,003</b>	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>2,003</b>	<b>143,072</b>
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>						<b>0</b>	<b>265,043</b>	<b>0</b>	<b>0</b>	<b>(5,155)</b>
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	<b>0</b>	<b>265,043</b>	<b>0</b>	<b>0</b>	<b>(5,155)</b>
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
47											

**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
48	b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2017</b>	<b>Add: Additions July 1, 2017 thru June 30, 2018</b>	<b>Less: Deletions July 1, 2017 thru June 30 2018</b>	<b>Cost Ending June 30, 2018</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2017</b>	<b>Add: Depreciation Allowable July 1, 2017 thru June 30, 2018</b>	<b>Less: Depreciation Deletions July 1, 2017 thru June 30, 2018</b>	<b>Accumulated Depreciation Ending June 30, 2018</b>	<b>Ending Balance Undepreciated June 30, 2018</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,204,599			2,204,599						2,204,599
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	103,310,145			103,310,145	50	54,221,863	2,066,519		56,288,382	47,021,763
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	50,224,235	3,901,544		54,125,779	20	17,404,783	2,573,855		19,978,638	34,147,141
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,605,011		379,445	6,225,566	10	5,101,849	353,380	374,239	5,080,990	1,144,576
13	5 Yr Schedule	252	3,556,331	613,035		4,169,366	5	3,172,174	254,520		3,426,694	742,672
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	403,643	41,915	403,643	41,915	--					41,915
16	<b>Total Capital Assets</b>	<b>200</b>	<b>166,303,964</b>	<b>4,556,494</b>	<b>783,088</b>	<b>170,077,370</b>		<b>79,900,669</b>	<b>5,248,274</b>	<b>374,239</b>	<b>84,774,704</b>	<b>85,302,666</b>
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								5,248,274			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	52,356,381
9	O&M	Expenditures 15-22, L151		Total Expenditures		2,551,315
10	DS	Expenditures 15-22, L174		Total Expenditures		19,182,597
11	TR	Expenditures 15-22, L210		Total Expenditures		5,907,156
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,603,605
13	TORT	Expenditures 15-22, L342		Total Expenditures		2,703,599
14				<b>Total Expenditures</b>	\$	<b>84,304,653</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		531,590
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		691,517
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		26,296
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		147,257
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		2,675,148
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		263,420
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		49,388
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		650,401
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		188,163
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		11,906,480
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		1,922
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		21,421
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		19,112
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		8,692
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		14,534
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>17,195,341</b>
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>67,109,312</b>
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>5,518.49</b>
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>12,160.81</b>
80						

	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
81	<b>PER CAPITA TUITION CHARGE</b>						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0	
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		39,771	
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		84,504	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		76,085	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		212,449	
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0	
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		66,187	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0	
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		2,494,586	
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		84,665	
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0	
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		60,153	
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0	
110	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		84,768	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,240,471	
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		113,334	
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0	
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		82,486	
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		0	
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		3,307,135	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		2,310,759	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		92,564	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,492,183	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		79,771	
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		441,049	
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0	
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
164	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0	
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		0	
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		295,332	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		154,084	
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		597,226	
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		201,391	
175	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>			
176	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>			
177							
178				<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>	\$	<b>14,610,953</b>	
179				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>		<b>52,498,359</b>	
180				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>5,248,274</b>	
181				<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>		<b>57,746,633</b>	
182				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>5,518.49</b>	
183				<b>Total Estimated PCTC (Line 179 divided by Line 180) * \$</b>		<b>10,464.21</b>	
184							
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.						
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.						
188							
189	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>						



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					2,211,846		
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					275,874		
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			39,111,858		39,111,858	
20	<b>Support Services:</b>							
21	Pupil	2100			2,062,399		2,062,399	
22	Instructional Staff	2200			1,032,867		1,032,867	
23	General Admin.	2300			3,542,747		3,542,747	
24	School Admin	2400			3,184,606		3,184,606	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	150,248		0	150,248	0	
27	Fiscal Services	2520	113,969		0	113,969	0	
28	Oper. & Maint. Plant Services	2540			5,324,601	5,324,601	0	
29	Pupil Transportation	2550			5,884,796		5,884,796	
30	Food Services	2560			528,929		528,929	
31	Internal Services	2570	63,147		0	63,147	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			2,500		2,500	
35	Information Services	2630			0		0	
36	Staff Services	2640	196,362		0	196,362	0	
37	Data Processing Services	2660	454,770		0	454,770	0	
38	<b>Other:</b>	2900			69,148		69,148	
39	<b>Community Services</b>	3000			279,876		279,876	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>					(10,047,776)		(10,047,776)
41	<b>Total</b>			978,496	50,976,551	6,303,097	45,651,950	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	978,496	Total Indirect costs:	6,303,097	
44				Total Direct Costs:	50,976,551	Total Direct Costs:	45,651,950	
45				=	<b>1.92%</b>	=	<b>13.81%</b>	
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2018					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	ALTON COMMUNITY UNIT SCHOOL					
7	41-057-0110-26					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>					
10	<b>Service or Function ( Check all that apply )</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		SEE BELOW
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		SEE BELOW
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X		Regional Office of Ed coordinates, districts involved unknown
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Southwestern, others as needed
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<b>Additional space for Column (D) - Barriers to Implementation:</b>					
36						
37						
38						
40	<b>Additional space for Column (E) - Name of LEA :</b>					
41	Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice					
42	Insurance: Cahokia, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Marissa, Roxana, Venice.					
43						

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**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: ALTON COMMUNITY UNIT SCHOOL DISTRICT  
 RCDT Number: 41-057-0110-26

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	178,767		178,767	238,700		238,700
2. Special Area Administration Services	2330	115,061		115,061	152,849		152,849
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	141,143	0	141,143	162,750		162,750
5. Internal Services	2570	54,016		54,016	59,750		59,750
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
<b>8. Totals</b>		488,987	0	488,987	614,049	0	614,049
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							26%

**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.

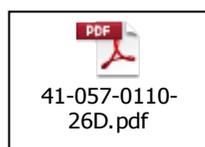
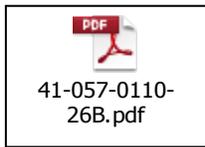
<u>Page</u>	<u>Line #</u>	<u>Fund</u>	<u>Description</u>	<u>Amount</u>
7.	43	Educational	Lease Purchase Proceeds	284,999
7.	43	Debt Service	Unrealized Gain on Investment	546
7.	43	Debt Service	Miscellaneous Bond Costs	1,018
			Total	<u>1,564</u>
10.	78	Educational	Gate Fees for Musicals and Plays	9,852
11.	107	Educational	Parking Fees	22,677
11.	107	Educational	REVTRAK Fees	28,628
11.	107	Educational	ROTC Reimb/Funds	60,225
11.	107	Educational	Salary Reimb	26,261
11.	107	Educational	Laptop Insurance	26,318
11.	107	Educational	Insurance Reimb	30,069
11.	107	Educational	Rent	3,600
11.	107	Educational	Association Leave Reimb	28,728
11.	107	Educational	Stipends for Workshops	11,100
11.	107	Educational	SIUE NCLB Sub Award	20,000
11.	107	Educational	Pepsi Reimbursement	20,453
11.	107	Educational	Sale of Old Equipment	4,268
11.	107	Educational	Donations	7,510
11.	107	Educational	Other Misc	16,682
			Total	<u>306,519</u>
11.	107	O&M	Sale of Old Equipment	2,294
11.	107	O&M	Donations	6,000
11.	107	O&M	Insurance Reimbursement	32,553
			Total	<u>40,847</u>
11.	107	Tort	Athletic Trainer Grant	22,000
12.	171	Educational	STEP Grant	82,486
14.	272	Educational	School Climate Grant	198,526
14.	272	IMRF/SS	School Climate Grant	2,865
15.	41	Educational (100)	Admin Outreach	16,363
15.	41	Educational (300)	Pupil Support	78,639
15.	41	Educational (300)	Admin Outreach	8,706
			Total	<u>87,345</u>
15.	41	Educational (400)	Pupil Support	19,255
15.	41	Educational (400)	Admin Outreach	1,125
			Total	<u>20,380</u>
16.	73	Educational (100)	21st Century Grant Salaries	29,610
16.	73	Educational (200)	21st Century Grant Benefits	6,403
16.	73	Educational (300)	Administrative Center	3,753
16.	73	Educational (400)	Title I	104
16.	83	Educational (300)	Administrative Center	12,784
16.	83	Educational (300)	District Wide	1,864
			Total	<u>14,648</u>

18.	171	Debt Service (300)	Bond Costs	472,433
18.	183	Transportation (100)	District Wide Support Salaries	23,285
18.	183	Transportation (100)	Admin Center Support Salaries	638
			Total	<u>23,923</u>
18.	183	Transportation (200)	District Wide Support Benefits	1,971
19.	203	Transportation (600)	Interest on Line of Credit	7,050
20.	237	IMRF/SS (200)	Administrative Outreach Benefits	237
20.	278	IMRF/SS (200)	21st Century Grant Benefits	3,384
24.	27	Short Term Debt	Line of Credit	3,450,000
24.	48	Debt	Proceeds on Lease Purchase	284,999

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11  
41-057-0110-26

Reference Pages.

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



***[Please insert files above]***

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	53,152,733	3,997,191	5,533,075	369,036	63,052,035
9	Direct Expenditures	52,356,381	2,551,315	5,907,156		60,814,852
10	Difference	796,352	1,445,876	(374,081)	369,036	<b>2,237,183</b>
11	Fund Balance - June 30, 2018	(3,850,537)	5,922,294	218,614	5,637,110	<b>7,927,481</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

### Audit Checklist

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

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

### Balancing Schedule

*Check this Section for Error Messages*

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P24, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H170) must = Debt Service - Long-Term Debt (Principal) Retired (P24, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L24:L42) must = Other Uses of Funds (P8, L46:L59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero.	OK
<b>12. Page 27: The 9 Month ADA must be entered on Line 78.</b>	OK
<b>13. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>15. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>ALTON COMMUNITY UNIT SCHOOL DIST</b>	RCDT NUMBER <b>41-057-0110-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066.005101</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>SCHEFFEL BOYLE 322 STATE STREET ALTON</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>550 LANDMARKS BLVD ALTON</b>		E-MAIL ADDRESS: <b>steve.pembrook@scheffelboyle.com</b>	
		NAME OF AUDIT SUPERVISOR <b>STEVEN C. PEMBROOK</b>	
		CPA FIRM TELEPHONE NUMBER <b>618-465-4288</b>	FAX NUMBER <b>618-462-3818</b>
		<b>62002</b>	

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

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

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

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

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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SINGLE AUDIT INFORMATION CHECKLIST**

23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.  
Including, but not limited to:

24. Basis of Accounting

25. Name of Entity

26. Type of Financial Statements

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

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

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

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

29. **All** Summary of Auditor Results questions have been answered.

30. All tested programs **and** amounts are listed.

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

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

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

33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.

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

35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).

36. Questioned Costs have been calculated where there are questioned costs.

37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).

38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.

- Should be based on actual amount of interest earned

- Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding

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

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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11  
41-057-0110-26**

**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	\$ 9,045,925
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200	-
Value of Commodities Indirect Cost Info 29, Line 11		275,874
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271	Account 4992	(597,226)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 8,724,573</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
QZAB INTEREST CREDITS	\$	(441,049)
MEDICAID FEE GROSS UP	\$	6,421
-----		
-----		
-----		
-----		
<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>8,289,945</b>

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

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>		
-----		
-----		
-----		
-----		
-----		
ADJUSTED SEFA FEDERAL REVENUE:	\$	8,289,945
DIFFERENCE:	\$	-

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION									0	
IMPACT AID	84.041	18-4001-00		6,024			6,024		6,024	N/A
									0	
TITLE 1 - LOW INCOME	84.010	17-4300-00	1,444,786	709,540	1,624,345		529,981		2,154,326	2,533,084
TITLE 1 - LOW INCOME	84.010	18-4300-00		1,589,914			1,874,649	279,713	2,154,362	2,540,608
SUBTOTAL TITLE 1 - LOW INCOME			1,444,786	2,299,454	1,624,345		2,404,630	279,713	4,308,688	5,073,692
									0	
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	17-4305-00	6,246	2,330	8,576		0		8,576	13,156
TITLE 1 - LOW INCOME - NEGLECTED PRIV	84.013	18-4305-00		8,974			11,144	506	11,650	12,407
SUBTOTAL TITLE 1 - LOW INCOME - NEGL PRIV			6,246	11,304	8,576		11,144	506	20,226	25,563
									0	
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	17-4421-12	165,441	92,564	258,005		0		258,005	258,005
TITLE IV - 21ST CENTURY COMMUNITY LEARNING	84.287	18-4421-12		0			227,859	25,758	253,617	258,005
SUBTOTAL TITLE IV - 21ST CENT COMM LEARN			165,441	92,564	258,005		227,859	25,758	511,622	516,010
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH	84.173	17-4600-00	44,342	26,514	66,239		5,022		511,622	81,572
FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH	84.173	18-4600-00		41,893			56,943		56,943	81,572
SUBTOTAL FEDERAL SP.ED. - PRESCHOOL FLOW THROUGH			44,342	68,407	66,239		61,965		128,204	163,144
									0	
FEDERAL SP. ED. - IDEA FLOW THROUGH	84.027	17-4620-00	1,156,388	517,277	1,580,548		93,117		1,673,665	2,203,156
FEDERAL SP. ED. - IDEA FLOW THROUGH	84.027	18-4620-00		974,906			1,366,108		1,366,108	2,106,757
SUBTOTAL FEDERAL SP.ED. - IDEA FLOW THROUGH			1,156,388	1,492,183	1,580,548		1,459,225		3,039,773	4,309,913
SUBTOTAL IDEA CLUSTER			1,200,730	1,560,590	1,646,787		1,521,190		3,167,977	4,473,057

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION (CONTINUED)									0	
TITLE II - TEACHER QUALITY	84.367	17-4932-00	330,650	97,748	368,692		59,706		428,398	448,390
TITLE II - TEACHER QUALITY	84.367	18-4932-00		197,584			234,087	40,516	274,603	353,818
SUBTOTAL TITLE II - TEACHER QUALITY			330,650	295,332	368,692		293,793	40,516	703,001	802,208
									0	
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-17	262,186	28,940	291,126		0		291,126	N/A
SCHOOL CLIMATE TRANSFORMATION GRANT	84.184G	S184G140133-18		172,451			210,606		210,606	N/A
SUBTOTAL SCHOOL CLIMATE TRANSFORMATION GRANT			262,186	201,391	291,126		210,606		501,732	
									0	
TOTAL US DEPT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF ED			3,410,039	4,466,659	4,197,531		4,675,246	346,493	9,219,270	10,890,530
									0	
US DEPARTMENT OF HEALTH AND HUMAN SERVICES- PASS THROUGH IL DEPT. OF HEALTHCARE & FAMILY SERVICES									0	
ADMINISTRATIVE OUTREACH	93.778	18-4991-00		160,504			160,504		160,504	N/A
TOTAL US DEPT OF HEALTH AND HUMAN SERVICES- PASS THROUGH IL DEPT. OF HEALTHCARE & FAMILY SERVICES				160,504			160,504		160,504	
US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED										
SCHOOL LUNCH COMMODITIES (NON-CASH) (M)	10.555			275,874			275,874			N/A
									0	

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

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

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.  
<sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.  
<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)  
<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)			
US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED (CONTINUED)									0	
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	17-4210-00	2,031,157	456,290	2,031,157		456,290		2,487,447	N/A
NATIONAL SCHOOL LUNCH PROGRAM (M)	10.555	18-4210-00		2,005,278			2,005,278		2,005,278	N/A
SUBTOTAL NATIONAL SCHOOL LUNCH PROGRAM (M)			2,031,157	2,461,568	2,031,157		2,461,568		4,492,725	
									0	
SCHOOL BREAKFAST PROGRAM (M)	10.553	17-4220-00	604,780	144,933	604,780		144,933		749,713	N/A
SCHOOL BREAKFAST PROGRAM (M)	10.553	18-4220-00		663,908			663,908		663,908	N/A
SUBTOTAL SCHOOL BREAKFAST PROGRAM (M)			604,780	808,841	604,780		808,841		1,413,621	
									0	
SPECIAL MILK PROGRAM (M)	10.556	17-4215-00	5,195	0	5,195		0		5,195	N/A
SPECIAL MILK PROGRAM (M)	10.556	18-4215-00		0			0		0	N/A
SUBTOTAL SPECIAL MILK PROGRAM (M)			5,195	0	5,195		0		5,195	
									0	
SUMMER SCHOOL FOOD SERVICE (M)	10.559	17-4225-00	0	35,806	0		35,806		35,806	N/A
SUMMER SCHOOL FOOD SERVICE (M)	10.559	18-4225-00		922			922		922	N/A
SUBTOTAL SUMMER SCHOOL FOOD SERVICE (M)			0	36,728	0		36,728		36,728	
SUBTOTAL CHILD NUTRITION CLUSTER			2,641,132	3,583,011	2,641,132		3,583,011		6,224,143	
TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED			2,641,132	3,583,011	2,641,132		3,583,011		6,224,143	
US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MADISON COUNTY CAREER & TEC										
CARL PERKINS GRANT III	84.048	18-4770-00		79,771			79,771		79,771	N/A
TOTAL US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MAD COUNTY CAREER & TECH				79,771			79,771		79,771	
TOTALS			6,051,171	8,289,945	6,838,663		8,498,532	346,493		10,890,530

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

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

The accompanying notes are an integral part of this schedule.

- <sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- <sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.



**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: UNMODIFIED  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
10.555, 10.553, 10.556, 10.559	CHILD NUTRITION CLUSTER	3,583,011
<b>Total Amount Tested as Major</b>		<b>\$3,583,011</b>

**Total Federal Expenditures for 7/1/17-6/30/18** \$8,498,532

% tested as Major 42.16%

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

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

<sup>10</sup> 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.







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

**ALTON COMMUNITY UNIT SCHOOL DISTRICT #11**  
**41-057-0110-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> <sup>20</sup>
2017-001	The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.	The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis.
2017-002	As of 6/30/2017, it was noted that the District had overexpended its approved budget in the Debt Service Fund by \$506,464.	In the current year, this was still only a finding in the Debt Service Fund.
2017-003	As of 6/30/2017, it was noted that the District did not deposit enough CPPRT monies into the Municipal Retirement / Social Security Fund to first satisfy the lien imposed pursuant to State Statute 30 ILCS 115/12.	In the current year, the District allotted the proportionate amount of CPPRT monies to the Municipal / Social Security fund.
2017-004	The District did not submit accurate periodic expenditure reports.	The District is checking these reports more carefully.
2017-005	The District did not maintain adequate documentation to substantiate the amount of grant funds actually expended in each of the eligible attendance areas.	The District is checking that they are allocating Title I funds in each of the eligible attendance areas in proportion to the low income pupils in each attendance center and maintaining adequate documentation to substantiate the amounts expended in each of the eligible attendance centers.

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

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

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

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported

or in the management decision received from the pass-through entity.