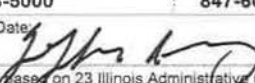


Due to ROE on Monday, October 15th
Due to ISBE on Thursday, November 15th
SD/JA18

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: 31-045-0460-22		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: RSM US LLP
County Name: Kane			Name of Audit Manager: John George
Name of School District/Joint Agreement: SD U-46			Address: One South Wacker Dr., Ste 800
Address: 355 E. Chicago Street		<u>Filing Status:</u> Submit electronic AFR directly to ISBE	City: Chicago State: Illinois Zip Code: 60606
City: Elgin, IL		Click on the Link to Submit: Send ISBE a File	Phone Number: 312-634-4402 Fax Number: 312-634-5523
Email Address:			IL License Number (9 digit): 066-003346 Expiration Date: 11/30/2021
Zip Code: 60120-6543		0	Email Address: John.George@rsmus.com
<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): Jeff King		Township Treasurer Name (type or print):	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: jeffking@u-46.org		Email Address:	Email Address:
Telephone: 847-888-5000 Fax Number: 847-608-2777		Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:  1/14/19		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- ☐ 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: 10/1/1991 (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

Date8/29/2018
25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1,610,168	2,502,866	893,534		5,006,568
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						5,006,568

- 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:

RSM US LLP

Name of Audit Firm (print)

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

See AFR opinion on opinion page

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



Independent Auditor's Report on the Annual Financial Report

RSM US LLP

To the Board of Education
School District U-46
Elgin, Illinois

We have audited the basic financial statements of School District U-46, Elgin, Illinois (the District) as of and for the year ended June 30, 2018, and have issued our report thereon, dated January 14, 2019, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the basic financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to January 14, 2019.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2018, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, report on shared services or outsourcing, administrative cost worksheet and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2018.

RSM US LLP

Chicago, Illinois
January 14, 2019

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2017				Equalized Assessed Valuation (EAV):				4,743,510,739				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.036224		+ 0.007285		+ 0.003834		= 0.047340						
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	491,244,512		450,507,190		40,737,322		263,220,203						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,		654,604,482								
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		265,491,167								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
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59													
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61													

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

District Name:	SD U-46			
District Code:	31-045-0460-22			
County Name:	Kane			

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	263,162,649.00	0.536	Weight
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	491,244,512.00		Value
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				

2. Expenditures to Revenue Ratio:		Total	Ratio	Score
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	450,507,190.00	0.917	Adjustment
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	491,244,512.00		Weight
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value
Possible Adjustment:				

3. Days Cash on Hand:		Total	Days	Score
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	303,847,935.00	242.80	Weight
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	1,251,408.86		Value

4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	190,874,128.63		Value

5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score
Long-Term Debt Outstanding (P3, Cell H37)		265,491,167.00	59.44	Weight
Total Long-Term Debt Allowed (P3, Cell H31)		654,604,481.98		Value

Total Profile Score: 3.90 *

Estimated 2019 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		175,215,144	6,842,873	29,180,692	11,126,578	1,764,056	3,504,879	110,663,340	216,930	2,119,295
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	93,725,478	16,399,707	18,849,172	8,259,543	6,523,686	0	0	3,802,810	1,921,659
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	11,469,726	0	0	20,801,129	0	0	0	0	0
9	Other Receivables	160	1,257,403	44,288	0	23,412	0	37,954	1,553,750	0	0
10	Inventory	170	32,479	0	0	0	0	0	0	0	0
11	Prepaid Items	180	3,052,636	0	0	20,128	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		284,752,866	23,286,868	48,029,864	40,230,790	8,287,742	3,542,833	112,217,090	4,019,740	4,040,954
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	12,843,151	4,518,964	0	164,893	0	401,429	0	152,746	1,608,256
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	27,798,863	289,999	0	212,189	1,013,932	0	0	8,000	0
31	Payroll Deductions & Withholdings	480	252,880	0	0	0	504,131	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	104,988,559	16,890,206	19,412,933	29,307,707	6,129,085	0	0	3,916,548	1,979,133
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		145,883,453	21,699,169	19,412,933	29,684,789	7,647,148	401,429	0	4,077,294	3,587,389
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	3,085,115	0	28,616,931	10,546,001	640,594	3,141,404	0	0	453,565
39	Unreserved Fund Balance	730	135,784,298	1,587,699	0	0	0	0	112,217,090	(57,554)	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		284,752,866	23,286,868	48,029,864	40,230,790	8,287,742	3,542,833	112,217,090	4,019,740	4,040,954

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

	A	B	L	M	N		
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups			
2				General Fixed Assets	General Long-Term Debt		
3				CURRENT ASSETS (100)			
4	Cash (Accounts 111 through 115) ¹		4,092,559				
5	Investments	120	0				
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160	0				
10	Inventory	170	0				
11	Prepaid Items	180	0				
12	Other Current Assets (Describe & Itemize)	190	0				
13	Total Current Assets		4,092,559				
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210		0			
16	Land	220		28,397,412			
17	Building & Building Improvements	230		341,748,494			
18	Site Improvements & Infrastructure	240		0			
19	Capitalized Equipment	250		12,306,996			
20	Construction in Progress	260		9,637,202			
21	Amount Available in Debt Service Funds	340				28,616,931	
22	Amount to be Provided for Payment on Long-Term Debt	350				236,874,236	
23	Total Capital Assets					392,090,104	265,491,167
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				4,092,559	
34	Total Current Liabilities					4,092,559	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			265,491,167		
37	Total Long-Term Liabilities					265,491,167	
38	Reserved Fund Balance	714	0				
39	Unreserved Fund Balance	730	0				
40	Investment in General Fixed Assets					392,090,104	
41	Total Liabilities and Fund Balance		4,092,559	392,090,104	265,491,167		

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	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	201,420,558	33,682,709	38,764,792	18,028,160	15,565,007	977,224	4,363,193	8,669,845	2,953,111
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	177,268,851	37,597	0	16,148,001	0	0	0	0	0
7	FEDERAL SOURCES	4000	40,295,443	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		418,984,852	33,720,306	38,764,792	34,176,161	15,565,007	977,224	4,363,193	8,669,845	2,953,111
9	Receipts/Revenues for "On Behalf" Payments ²	3998	86,890,974	0	0	0	0	0		0	0
10	Total Receipts/Revenues		505,875,826	33,720,306	38,764,792	34,176,161	15,565,007	977,224	4,363,193	8,669,845	2,953,111
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	249,557,660				5,088,113				
13	Support Services	2000	123,323,937	38,205,501		23,624,233	10,140,093	1,506,526		5,070,787	2,023,896
14	Community Services	3000	3,152,434	0		0	151,045				
15	Payments to Other Districts & Governmental Units	4000	9,820,359	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	42,625,741	2,823,066	0			0	0
17	Total Direct Disbursements/Expenditures		385,854,390	38,205,501	42,625,741	26,447,299	15,379,251	1,506,526		5,070,787	2,023,896
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	86,890,974	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		472,745,364	38,205,501	42,625,741	26,447,299	15,379,251	1,506,526		5,070,787	2,023,896
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		33,130,462	(4,485,195)	(3,860,949)	7,728,862	185,756	(529,302)	4,363,193	3,599,058	929,215
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	3,000,000	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		466,270	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			618,578						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			22,133						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	3,902,326	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	4,543,037	3,000,000	0	466,270	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							3,000,000		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	618,578							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	22,133							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	3,902,326	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		3,902,326	640,711	0	0	0	0	3,000,000	0	0
77	Total Other Sources/Uses of Funds		(3,902,326)	(640,711)	4,543,037	3,000,000	0	466,270	(3,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		29,228,136	(5,125,906)	682,088	10,728,862	185,756	(63,032)	1,363,193	3,599,058	929,215
79	Fund Balances - July 1, 2017		109,641,277	6,713,605	27,934,843	(182,861)	454,838	3,204,436	110,853,897	(3,656,612)	(475,650)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances - June 30, 2018		138,869,413	1,587,699	28,616,931	10,546,001	640,594	3,141,404	112,217,090	(57,554)	453,565

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		159,844,267	32,129,938	38,758,711	16,784,823	0	0	0	8,668,542	2,952,564
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	31,872,218	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					11,967,474				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		191,716,485	32,129,938	38,758,711	16,784,823	11,967,474	0	0	8,668,542	2,952,564
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	3,595,621	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	173,822	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		173,822	0	0	0	3,595,621	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,337,769								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	144,426								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	(250)								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		2,481,945								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				1,240,389					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

**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				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					1,240,389					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	30,518	5,215	6,081	2,666	1,912	0	4,363,193	1,303	547
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		30,518	5,215	6,081	2,666	1,912	0	4,363,193	1,303	547
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	3,572,207								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		3,572,207								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	167,438	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	107,052	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	260,990	0							
82	Total District/School Activity Income		535,480	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	2,482,201								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	12,669								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		2,494,870								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	757,135							
96	Contributions and Donations from Private Sources	1920	5,750	0	0	0	0	795,000	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	182,224	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	90,382								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991	10,965	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	103,468	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	204,666	790,421	0	282	0	0	0	0	0
108	Total Other Revenue from Local Sources		415,231	1,547,556	0	282	0	977,224	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	201,420,558	33,682,709	38,764,792	18,028,160	15,565,007	977,224	4,363,193	8,669,845	2,953,111
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	157,137,958	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		157,137,958	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	3,632,853			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	1,305,933			0					
126	Special Education - Personnel	3110	1,410,112	0		0					
127	Special Education - Orphanage - Individual	3120	435,228			0					
128	Special Education - Orphanage - Summer Individual	3130	84,276			0					
129	Special Education - Summer School	3145	91,093			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		6,959,495	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	514,401	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		514,401	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	5,005,882				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		5,005,882				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	185,230								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	192,877	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		6,761,688	0				
152	Transportation - Special Education	3510	0	0		9,386,313	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		16,148,001	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	6,546,364	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	726,644	37,597	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		20,130,893	37,597	0	16,148,001	0	0	0	0	0
173	Total Receipts from State Sources	3000	177,268,851	37,597	0	16,148,001	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	9,774,339				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	2,099,857				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		11,874,196				0				
202	TITLE I										
203	Title I - Low Income	4300	10,980,150	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	4,347	0		0	0				
211	Total Title I		10,984,497	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers		579,287	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		579,287	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	158,235	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	7,895,387	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	282,109	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		8,335,731	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title IIIIE - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	529,134	0			0				
228	Total CTE - Perkins		529,134	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	366,754	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	34,833			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	1,361,905			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	1,733,562	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	1,167,472	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	1,923,449	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,404,623	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		40,295,443	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	40,295,443	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		418,984,852	33,720,306	38,764,792	34,176,161	15,565,007	977,224	4,363,193	8,669,845	2,953,111

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	94,973,742	27,899,529	1,907,557	11,675,037	971,157	953,742	0	0	138,380,764	147,081,029
6	Tuition Payment to Charter Schools	1115			0					0	0	0
7	Pre-K Programs	1125	3,782,259	1,453,717	41,918	68,175	481	700	0	0	5,347,250	5,427,103
8	Special Education Programs (Functions 1200-1220)	1200	29,882,742	9,255,915	446,619	781,393	0	140,995	8,462	0	40,516,126	39,212,587
9	Special Education Programs Pre-K	1225	1,770,463	677,567	88	0	0	300	0	0	2,448,418	2,608,087
10	Remedial and Supplemental Programs K-12	1250	2,791,354	737,108	1,084,765	1,063,146	0	50	454,570	0	6,130,993	6,758,386
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	4,077,022	1,182,694	186,990	97,319	373,907	0	351,577	0	6,269,509	6,766,051
14	Interscholastic Programs	1500	2,811,068	1,725,405	84,873	368,494	0	100	0	0	4,989,940	3,289,116
15	Summer School Programs	1600	475,217	37,239	8,156	86,057	0	0	0	0	606,669	161,988
16	Gifted Programs	1650	3,998,324	1,129,911	107,811	31,435	4,208	268	0	0	5,271,957	3,589,247
17	Driver's Education Programs	1700	553,159	204,012	0	951	0	0	0	0	758,122	415,816
18	Bilingual Programs	1800	28,340,126	8,648,124	39,325	201,749	0	100	0	0	37,229,424	34,690,718
19	Truant Alternative & Optional Programs	1900	1,161,978	399,982	2,850	30,277	13,401	0	0	0	1,608,488	1,402,602
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	174,617,454	53,351,203	3,910,952	14,404,033	1,363,154	1,096,255	814,609	0	249,557,660	251,402,730
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	7,321,591	2,179,676	26,099	32,280	535	0	0	0	9,560,181	8,284,921
37	Guidance Services	2120	3,474,948	1,026,556	92,436	20,039	0	0	0	0	4,613,979	5,006,456
38	Health Services	2130	4,369,292	1,282,290	573,612	40,150	48,307	0	0	0	6,313,651	5,752,462
39	Psychological Services	2140	1,522,231	376,475	4,637	31,246	0	0	0	0	1,934,589	2,180,534
40	Speech Pathology & Audiology Services	2150	3,802,816	1,003,600	2,095,434	53,650	0	0	6,597	0	6,962,097	6,381,691
41	Other Support Services - Pupils (Describe & Itemize)	2190	2,313,178	41,254	52,135	83,069	0	0	0	0	2,489,636	2,584,077
42	Total Support Services - Pupils	2100	22,804,056	5,909,851	2,844,353	260,434	48,842	0	6,597	0	31,874,133	30,190,141
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	5,283,603	1,505,892	1,341,983	317,579	0	63,406	0	0	8,512,463	9,282,397
45	Educational Media Services	2220	1,864,607	480,095	3,445	401,877	0	600	579	0	2,751,203	3,113,226
46	Assessment & Testing	2230	1,200,807	193,675	886,247	52,462	661	0	0	0	2,333,852	2,460,360
47	Total Support Services - Instructional Staff	2200	8,349,017	2,179,662	2,231,675	771,918	661	64,006	579	0	13,597,518	14,855,983
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	9,125	5,129	24,797	8,612	0	81,739	0	0	129,402	80,305
50	Executive Administration Services	2320	2,254,710	292,859	424,105	45,044	0	37,281	0	0	3,053,999	2,401,812
51	Special Area Administration Services	2330	3,684,117	903,911	192,079	48,287	9,201	199,146	0	0	5,036,741	4,859,609
52	Tort Immunity Services	2360 - 2370	0	0	411,680	0	0	0	0	0	411,680	285,000
53	Total Support Services - General Administration	2300	5,947,952	1,201,899	1,052,661	101,943	9,201	318,166	0	0	8,631,822	7,626,726

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	13,603,853	3,677,431	23,609	38,203	0	3,400	0	28,000	17,374,496	17,525,733
56	Other Support Services - School Admin (Describe & Itemize)	2490	4,907,598	1,410,965	2,851	1,804	0	3,450	0	0	6,326,668	6,689,578
57	Total Support Services - School Administration	2400	18,511,451	5,088,396	26,460	40,007	0	6,850	0	28,000	23,701,164	24,215,311
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	254,647	56,669	286,432	1,120	0	205	0	0	599,073	451,487
60	Fiscal Services	2520	1,372,286	271,980	139,620	15,689	462	110,045	0	0	1,910,082	2,021,845
61	Operation & Maintenance of Plant Services	2540	319,666	64,278	165,345	129,349	4,034,606	0	0	0	4,713,244	2,172,399
62	Pupil Transportation Services	2550	126,083	18,142	1,626,136	0	0	0	0	0	1,770,361	2,114,062
63	Food Services	2560	5,314,802	2,112,898	514,334	6,245,587	93,178	24,016	0	0	14,304,815	14,395,989
64	Internal Services	2570	842,817	217,192	182,161	11,496	1,005,906	0	0	0	2,259,572	1,838,095
65	Total Support Services - Business	2500	8,230,301	2,741,159	2,914,028	6,403,241	5,134,152	134,266	0	0	25,557,147	22,993,877
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	114,466	0	0	0	0	0	0	0	114,466	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	150,376	0	0	0	0	0	150,376	172,490
69	Information Services	2630	428,738	117,206	147,052	7,289	0	4,200	0	0	704,485	740,139
70	Staff Services	2640	1,543,053	251,727	1,199,981	24,737	6,200	32,709	0	0	3,058,407	3,094,462
71	Data Processing Services	2660	2,901,715	359,933	3,639,601	123,853	7,075,737	0	0	0	14,100,839	13,553,065
72	Total Support Services - Central	2600	4,987,972	728,866	5,137,010	155,879	7,081,937	36,909	0	0	18,128,573	17,560,156
73	Other Support Services (Describe & Itemize)	2900	319,638	71,363	168,928	1,273,651	0	0	0	0	1,833,580	1,845,489
74	Total Support Services	2000	69,150,387	17,921,196	14,375,115	9,007,073	12,274,793	560,197	7,176	28,000	123,323,937	119,287,683
75	COMMUNITY SERVICES (ED)	3000	1,812,670	499,792	489,273	347,696	0	0	3,003	0	3,152,434	3,571,821
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			220,692			0			220,692	999,620
79	Payments for Special Education Programs	4120			70,564			0			70,564	69,642
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			291,256			0			291,256	1,069,262
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						9,529,103			9,529,103	7,900,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units - Tuition (In State)	4200						9,529,103			9,529,103	7,900,000
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			291,256			9,529,103			9,820,359	8,969,262
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										2,500,000
114	Total Direct Disbursements/Expenditures		245,580,511	71,772,191	19,066,596	23,758,802	13,637,947	11,185,555	824,788	28,000	385,854,390	385,731,496
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,130,462	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	908,599	0	9,645,661	0	0	0	10,554,260	13,680,673
124	Operation & Maintenance of Plant Services	2540	7,823,038	1,542,306	9,660,193	7,634,763	957,000	33,841	0	0	27,651,141	25,575,589
125	Pupil Transportation Services	2550	100	0	0	0	0	0	0	0	100	0
126	Food Services	2560							0		0	0
127	Total Support Services - Business	2500	7,823,138	1,542,306	10,568,792	7,634,763	10,602,661	33,841	0	0	38,205,501	39,256,262
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	7,823,138	1,542,306	10,568,792	7,634,763	10,602,661	33,841	0	0	38,205,501	39,256,262
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
151	Total Direct Disbursements/Expenditures		7,823,138	1,542,306	10,568,792	7,634,763	10,602,661	33,841	0	0	38,205,501	39,256,262
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(4,485,195)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110						0			0	0
158	Payments for Special Education Programs	4120						0			0	0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110						0			0	0
164	Tax Anticipation Notes	5120						0			0	0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
166	State Aid Anticipation Certificates	5140						0			0	0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						21,317,267			21,317,267	21,317,121
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						21,308,474			21,308,474	21,308,474
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
172	Total Debt Services	5000			0			42,625,741			42,625,741	42,625,595
173	PROVISION FOR CONTINGENCIES (DS)	6000										0
174	Total Disbursements/ Expenditures				0			42,625,741			42,625,741	42,625,595
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,860,949)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	14,605,342	5,149,768	1,089,460	2,775,580	0	4,083	0	0	23,624,233	23,749,483
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
184	Total Support Services	2000	14,605,342	5,149,768	1,089,460	2,775,580	0	4,083	0	0	23,624,233	23,749,483
185	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110			0			0			0	0
189	Payments for Special Education Programs	4120			0			0			0	0
190	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
191	Payments for CTE Programs	4140			0			0			0	0
192	Payments for Community College Programs	4170			0			0			0	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						77,308			77,308	77,308
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
206	(Lease/Purchase Principal Retired) ¹¹							2,745,758			2,745,758	2,745,758
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
208	Total Debt Services	5000						2,823,066			2,823,066	2,823,066
209	PROVISION FOR CONTINGENCIES (TR)	6000										0
210	Total Disbursements/ Expenditures		14,605,342	5,149,768	1,089,460	2,775,580	0	2,827,149	0	0	26,447,299	26,572,549
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,728,862	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		1,734,775							1,734,775	2,437,381
216	Pre-K Programs	1125		224,793							224,793	208,332
217	Special Education Programs (Functions 1200-1220)	1200		2,090,623							2,090,623	1,642,624
218	Special Education Programs - Pre-K	1225		106,893							106,893	74,392
219	Remedial and Supplemental Programs - K-12	1250		173,058							173,058	200,873
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		83,078							83,078	142,144
223	Interscholastic Programs	1500		156,027							156,027	55,222
224	Summer School Programs	1600		38,674							38,674	9,048
225	Gifted Programs	1650		48,080							48,080	24,014
226	Driver's Education Programs	1700		7,299							7,299	6,533
227	Bilingual Programs	1800		404,249							404,249	399,531
228	Truants' Alternative & Optional Programs	1900		20,564							20,564	6,688
229	Total Instruction	1000		5,088,113							5,088,113	5,206,782
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		389,012							389,012	396,839
233	Guidance Services	2120		191,731							191,731	205,233
234	Health Services	2130		488,210							488,210	482,221
235	Psychological Services	2140		19,222							19,222	22,158
236	Speech Pathology & Audiology Services	2150		48,825							48,825	49,397
237	Other Support Services - Pupils (Describe & Itemize)	2190		206,253							206,253	206,369
238	Total Support Services - Pupils	2100		1,343,253							1,343,253	1,362,217
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		120,673							120,673	121,775
241	Educational Media Services	2220		223,386							223,386	263,439
242	Assessment & Testing	2230		89,372							89,372	76,316
243	Total Support Services - Instructional Staff	2200		433,431							433,431	461,530
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		1,810							1,810	78
246	Executive Administration Services	2320		161,069							161,069	162,806
247	Service Area Administrative Services	2330		226,660							226,660	252,025
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		86,276							86,276	64,881
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		475,815							475,815	479,790
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		842,247							842,247	871,371
260	Other Support Services - School Administration (Describe & Itemize)	2490		383,234							383,234	394,628
261	Total Support Services - School Administration	2400		1,225,481							1,225,481	1,265,999
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		13,553							13,553	18,852

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
264	Fiscal Services	2520		266,391							266,391	279,171
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		1,907,188							1,907,188	1,912,345
267	Pupil Transportation Services	2550		3,330,505							3,330,505	3,321,805
268	Food Services	2560		0							0	61,560
269	Internal Services	2570		161,131							161,131	290,787
270	Total Support Services - Business	2500		5,678,768							5,678,768	5,884,520
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		19,715							19,715	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		87,997							87,997	92,566
275	Staff Services	2640		276,214							276,214	247,521
276	Data Processing Services	2660		538,450							538,450	517,670
277	Total Support Services - Central	2600		922,376							922,376	857,757
278	Other Support Services (Describe & Itemize)	2900		60,969							60,969	76,573
279	Total Support Services	2000		10,140,093							10,140,093	10,388,386
280	COMMUNITY SERVICES (MR/SS)	3000		151,045							151,045	192,779
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
295	Total Disbursements/Expenditures			15,379,251				0			15,379,251	15,787,947
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										185,756	
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	172,689	0	1,333,837	0	0	0	1,506,526	300,000
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
303	Total Support Services	2000	0	0	172,689	0	1,333,837	0	0	0	1,506,526	300,000
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
312	Total Disbursements/ Expenditures		0	0	172,689	0	1,333,837	0	0	0	1,506,526	300,000
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(529,302)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	9,684	0	0	0	0	0	9,684	2,000
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	2,756,623	0	0	0	0	0	2,756,623	3,500,000
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	250,000
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	82,944	0	0	0	0	0	82,944	140,000
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	27,500	0	0	0	0	0	27,500	50,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	404,616	26,883	1,762,537	0	0	0	0	0	2,194,036	2,203,122
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	404,616	26,883	4,639,288	0	0	0	0	0	5,070,787	6,145,122
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
342	Total Disbursements/Expenditures		404,616	26,883	4,639,288	0	0	0	0	0	5,070,787	6,145,122
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,599,058	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	282,163	0	1,741,733	0	0	0	2,023,896	1,497,000
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	282,163	0	1,741,733	0	0	0	2,023,896	1,497,000
351	Other Support Services (Describe & Itemize)	2900		0	0	0	0	0	0	0	0	0
352	Total Support Services	2000	0	0	282,163	0	1,741,733	0	0	0	2,023,896	1,497,000
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
364								0			0	0
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
367	Total Disbursements/Expenditures		0	0	282,163	0	1,741,733	0	0	0	2,023,896	1,497,000
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										929,215	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	159,899,314	82,701,682	77,197,632	160,735,528	78,033,846
5	Operations & Maintenance	32,183,630	17,380,706	14,802,924	33,780,413	16,399,707
6	Debt Services **	38,767,234	19,976,693	18,790,541	38,825,865	18,849,172
7	Transportation	16,794,578	8,753,612	8,040,966	17,013,155	8,259,543
8	Municipal Retirement	6,579,037	3,467,382	3,111,655	6,739,058	3,271,676
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	8,645,403	4,030,287	4,615,116	7,833,097	3,802,810
12	Fire Prevention & Safety	2,982,147	2,036,608	945,539	3,958,267	1,921,659
13	Leasing Levy	0	0	0	0	0
14	Special Education	31,890,999	16,630,276	15,260,723	32,321,908	15,691,632
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	5,399,088	2,839,695	2,559,393	5,519,113	2,679,418
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	303,141,430	157,816,941	145,324,489	306,726,404	148,909,463
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	General Obligation School Bonds, Series 1999	02/01/99	18,300,000	6	12,025,000	0	0	5,025,000	7,000,000	6,245,480
32	GO Capital Appreciation School Bonds, Series 2002	03/25/02	54,499,619	6	21,305,230	0	0	7,048,052	14,257,178	12,720,416
33	GO Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	33,573,432	0	0	966,844	32,606,588	29,091,968
34	Limited School Bonds, Series 2009	09/01/09	34,405,000	3, 4, 5	8,115,000	0	0	1,175,000	6,940,000	6,191,947
35	Taxable GO Limited School Bonds, Series 2011A	03/30/11	25,925,000	1, 3, 5, 6	13,000,000	0	0	2,660,000	10,340,000	9,225,465
36	Taxable GO Limited School Bonds, Series 2011B	03/30/11	2,030,000	6	830,000	0	0	200,000	630,000	562,093
37	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1, 3	20,845,000	0	0	75,000	20,770,000	18,531,230
38	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1, 3	44,310,000	0	0		44,310,000	39,533,885
39	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000	0	0		10,780,000	9,618,038
40	GO Refunding School Bonds, Series 2015C	02/18/15	19,235,000	3	14,735,000	0	0	3,740,000	10,995,000	9,809,864
41	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	3	101,575,000	0	0		101,575,000	90,626,369
42	2007 6.2M Debt Certificates	09/28/07	6,200,000	7	2,552,611	0	0	418,578	2,134,033	1,904,008
43	Long Term Purchase Contracts	various		8	5,432,856	0	0	2,745,758	2,687,098	2,397,459
44	2017 0.5M Debt Certificate	10/20/17	466,270	7		466,270	0		466,270	416,014
45									0	
46									0	
47									0	
48									0	
49			414,770,668		289,079,129	466,270	0	24,054,232	265,491,167	236,874,236
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 Debt certificates							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Purchase contracts/leases							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2017										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		31,890,999			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					90,382
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					192,877
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	31,890,999	0	0	283,259
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		31,890,999			283,259
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						0	31,890,999	0	0	283,259
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:										
33	Total Reserve Remaining:										
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	28,397,412	0	0	28,397,412						28,397,412
6	Depreciable Land	222	0	0	0	0		0	0	0	0	0
7	Buildings	230										
8	Permanent Buildings	231	606,047,254	13,774,908	0	619,822,162	50	264,190,826	13,882,842	0	278,073,668	341,748,494
9	Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	0	0	0	0	20	0	0	0	0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	20,096,555	3,790,459	0	23,887,014		15,188,896	2,042,185	0	17,231,081	6,655,933
13	5 Yr Schedule	252	26,993,317	0	0	26,993,317		18,844,480	2,497,774	0	21,342,254	5,651,063
14	3 Yr Schedule	253	0	0	0	0		0	0	0	0	0
15	Construction in Progress	260	5,756,504	15,061,301	11,180,603	9,637,202	--					9,637,202
16	Total Capital Assets	200	687,291,042	32,626,668	11,180,603	708,737,107	10	298,224,202	18,422,801	0	316,647,003	392,090,104
17	Non-Capitalized Equipment	700				824,788			82,479			
18	Allowable Depreciation								18,505,280			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	385,854,390	
9	O&M	Expenditures 15-22, L151	Total Expenditures		38,205,501	
10	DS	Expenditures 15-22, L174	Total Expenditures		42,625,741	
11	TR	Expenditures 15-22, L210	Total Expenditures		26,447,299	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		15,379,251	
13	TORT	Expenditures 15-22, L342	Total Expenditures		5,070,787	
14			Total Expenditures	\$	513,582,969	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		5,346,769	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		2,448,418	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		606,669	
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		0	
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 Progm - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		3,149,431	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		9,820,359	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		13,637,947	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		824,788	
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		10,602,661	
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		21,308,474	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,745,758	
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		224,793	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		106,893	
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		38,674	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		151,045	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$	71,012,679	
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)		442,570,290	
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018		34,963.18	
79			Estimated OEPP (Line 77 divided by Line 78)	\$	12,658.18	
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
3						
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		1,240,389
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		3,572,207
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		535,480
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		2,482,201
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		12,669
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		757,135
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		10,965
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		103,468
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		6,959,495
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		514,401
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		5,005,882
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		185,230
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		192,877
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		16,148,001
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		764,241
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		11,874,196
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		10,984,497
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		579,287
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		7,895,387
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		282,109
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		529,134
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
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		366,754
164	ED,O&M,M/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)		34,833
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		1,361,905
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		1,733,562
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		1,167,472
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,923,449
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)		1,404,623
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		12,866,533
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		6,629,398
177						
178	Total Deductions for PCTC Computation Line 84 through Line 174				\$	98,117,780
179	Net Operating Expense for Tuition Computation (Line 77 minus Line 176)					344,452,510
180	Total Depreciation Allowance (from page 26, Line 18, Col I)					18,505,280
181	Total Allowance for PCTC Computation (Line 177 plus Line 178)					362,957,790
182	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					34,963.18
183	Total Estimated PCTC (Line 179 divided by Line 180) * \$					10,381.14
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Community Services-Purchased Services	10-3000-300	KIDS HOPE UNITED	325,500	25,000	300,500
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	GOLDEN APPLE FOUNDATION FOR EXCELLENCE IN TEACHING	49,500	25,000	24,500
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	28,350	25,000	3,350
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	GOLDEN APPLE FOUNDATION FOR EXCELLENCE IN TEACHING	49,500	25,000	24,500
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	MIRAVIA, LLC	45,600	25,000	20,600
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	46,550	25,000	21,550
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	ROSA EDUCATIONAL CONSULTING INC.	27,000	25,000	2,000
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	RIVERSIDE PUBLISHING	54,754	25,000	29,754
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	NORTHWEST EVALUATION ASSOCIATION	283,900	25,000	258,900
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	UNIVERSAL TAXI DISPATCH INC.	77,732	25,000	52,732
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	AMERICAN READING COMPANY	67,500	25,000	42,500

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	DRC/CTB	77,852	25,000	52,852
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	32,650	25,000	7,650
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	63,536	25,000	38,536
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - PSAT/NMSQT	37,566	25,000	12,566
ED-Support Services: Instructional Staff-Purchased Services	10-2200-300	COLLEGE BOARD - EXAMS	74,108	25,000	49,108
ED-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	COMMITTEE FOR CHILDREN	53,806	25,000	28,806
ED-Support Services: Instructional Staff-Supplies & Materials	10-2200-400	DRC/CTB	37,934	25,000	12,934
ED-Instruction-Purchased Services	10-1000-300	APEX LEARNING, INC.	215,000	25,000	190,000
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	89,234	25,000	64,234
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	199,561	25,000	174,561
ED-Instruction-Purchased Services	10-1000-300	MARCO TECHNOLOGIES LLC	68,000	25,000	43,000
ED-Instruction-Purchased Services	10-1000-300	ALEXIAN BROTHERS BEHAVIORAL HEALTH HOSPITAL	59,662	25,000	34,662
ED-Instruction-Purchased Services	10-1000-300	PRESENCE SAINT JOSEPH HOSPITAL	56,792	25,000	31,792
ED-Instruction-Purchased Services	10-1000-300	STREAMWOOD BEHAVIORIAL HEALTH	90,324	25,000	65,324
ED-Instruction-Purchased Services	10-1000-300	NEWS- 2- YOU, INC.	49,508	25,000	24,508
ED-Instruction-Purchased Services	10-1000-300	BEAIRD INC.	26,150	25,000	1,150
ED-Instruction-Purchased Services	10-1000-300	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	70,004	25,000	45,004
ED-Instruction-Purchased Services	10-1000-300	MIND RESEARCH INSTITUTE	507,504	25,000	482,504
ED-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	69,200	25,000	44,200
ED-Instruction-Purchased Services	10-1000-300	NAVIANCE, INC.	141,000	25,000	116,000
ED-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	25,429	25,000	429
ED-Instruction-Purchased Services	10-1000-300	BOYS & GIRLS CLUB OF ELGIN	25,728	25,000	728
ED-Instruction-Purchased Services	10-1000-300	ELGIN COMMUNITY COLLEGE	86,241	25,000	61,241
ED-Instruction-Purchased Services	10-1000-300	THE HENRY FORD LEARNING INSTITUTE	25,000	25,000	0
ED-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	65,000	25,000	40,000
ED-Instruction-Purchased Services	10-1000-300	ATHLETICO MANAGEMNET LLC	65,450	25,000	40,450
ED-Instruction-Purchased Services	10-1000-300	HERO K12, LLC	65,000	25,000	40,000
ED-Instruction-Purchased Services	10-1000-300	ELGIN COMMUNITY COLLEGE	79,817	25,000	54,817
ED-Support Services: Pupil-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	97,501	25,000	72,501

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Support Services: Pupil-Purchased Services	10-2100-300	GORBOLD BEHAVIORAL CONSULTING INC	60,770	25,000	35,770
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMMUNITY THERAPY SERVICES	31,185	25,000	6,185
ED-Support Services: Pupil-Purchased Services	10-2100-300	GENEVA HEARING SERVICES,PC	97,500	25,000	72,500
ED-Support Services: Pupil-Purchased Services	10-2100-300	COMPREHENSIVE THERAPEUTICS, LTD	47,244	25,000	22,244
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AMERICAN TAXI DISPATCH, INC	29,482	25,000	4,482
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	34,400	25,000	9,400
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AMERICAN TAXI DISPATCH, INC	31,694	25,000	6,694
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	582,900	25,000	557,900
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AMERICAN TAXI DISPATCH, INC	35,014	25,000	10,014
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AMERICAN TAXI DISPATCH, INC	27,339	25,000	2,339
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	33,907	25,000	8,907
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	AMERICAN TAXI DISPATCH, INC	35,060	25,000	10,060
ED-Business: Pupil Transportation-Purchased Services	10-2550-300	TRANSPORTATION DEPARTMENT	411,693	25,000	386,693
ED-Support Services: General Admin-Other	10-2300-600	ILL ASSN OF SCHOOL BOARDS	41,339	25,000	16,339
ED-Business: Fiscal Services-Purchased Services	10-2520-300	RSM US LLP	100,000	25,000	75,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	600,000	25,000	575,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMCAST CABLE COMMUNICATIONS, INC.	92,120	25,000	67,120
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	421,779	25,000	396,779
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T INTERNET	164,925	25,000	139,925
ED-Central: Data Processing Services-Purchased Services	10-2660-300	BLUE BEAR SOFTWARE	52,102	25,000	27,102
ED-Central: Data Processing Services-Purchased Services	10-2660-300	AT&T	144,283	25,000	119,283
ED-Central: Data Processing Services-Purchased Services	10-2660-300	HEARTLAND BUSINESS SYSTEMS	29,632	25,000	4,632
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMPUTER INFORMATION CONCEPTS, INC.	333,729	25,000	308,729
ED-Central: Data Processing Services-Purchased Services	10-2660-300	SIRSI CORPORATION	86,704	25,000	61,704
ED-Central: Data Processing Services-Purchased Services	10-2660-300	MECHANICAL SERVICES ASSOC CORP	38,500	25,000	13,500
ED-Central: Data Processing Services-Purchased Services	10-2660-300	CATALOGIC SOFTWARE, INC.	51,422	25,000	26,422
ED-Central: Data Processing Services-Purchased Services	10-2660-300	PEAK ELECTRIC, INC.	1,099,670	25,000	1,074,670
ED-Central: Data Processing Services-Purchased Services	10-2660-300	COMCAST CABLE COMMUNICATIONS, INC.	42,000	25,000	17,000
ED-Central: Data Processing Services-Purchased Services	10-2660-300	MICRO FOCUS SOFTWARE INC.	105,847	25,000	80,847
ED-Central: Data Processing Services-Purchased Services	10-2660-300	DELL MARKETING LP	237,600	25,000	212,600
ED-Central: Data Processing Services-Purchased Services	10-2660-300	SENTINEL TECHNOLOGIES, INC.	119,697	25,000	94,697
ED-Central: Data Processing Services-Purchased Services	10-2660-300	HEARTLAND BUSINESS SYSTEMS	30,140	25,000	5,140
ED-Central: Data Processing Services-Purchased Services	10-2660-300	VERSIFIT TECHNOLOGIES	71,760	25,000	46,760
ED-Support Services: General Admin-Purchased Services	10-2300-300	CHICAGO AREA INTERPRETER REFERRALSERVICE	28,400	25,000	3,400

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Support Services: General Admin-Purchased Services	10-2300-300	DISTRICT MANAGEMENT COUNCIL, LLC	72,500	25,000	47,500
ED-Support Services: General Admin-Purchased Services	10-2300-300	ESPED.COM INC	58,366	25,000	33,366
ED-Support Services: General Admin-Purchased Services	10-2300-300	OFFICE DEPOT	44,861	25,000	19,861
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	31,017	25,000	6,017
ED-Support Services: General Admin-Purchased Services	10-2300-300	ALIGNMENT COLLABORATIVE FOR EDUCATION	25,000	25,000	0
ED-Support Services: General Admin-Purchased Services	10-2300-300	FRANCZEK RADELET	27,071	25,000	2,071
ED-Instruction-Other	10-1000-600	OMBUDSMAN EDUCATIONAL SERV	321,400	25,000	296,400
ED-Instruction-Other	10-1000-600	PROJECT LEAD THE WAY, INC	31,000	25,000	6,000
ED-Instruction-Other	10-1000-600	STREAMWOOD BEHAVIORIAL HEALTH	374,000	25,000	349,000
ED-Instruction-Other	10-1000-600	COMMUNITY UNIT SCHOOL DISTRICT 300	34,395	25,000	9,395
ED-Business: Internal Services-Purchased Services	10-2570-300	U.S. POST OFFICE-ELGIN	35,000	25,000	10,000
ED-Business: Internal Services-Purchased Services	10-2570-300	PITNEY BOWES INC	57,385	25,000	32,385
ED-Business: Internal Services-Purchased Services	10-2570-300	U.S. POST OFFICE-ELGIN	40,000	25,000	15,000
ED-Business: Food Services-Supplies & Materials	10-2560-400	FORM PLASTIC COMPANY	58,949	25,000	33,949
ED-Business: Food Services-Supplies & Materials	10-2560-400	ALPHA BAKING COMPANY INC	100,000	25,000	75,000
ED-Business: Food Services-Supplies & Materials	10-2560-400	FORM PLASTIC COMPANY	234,256	25,000	209,256
ED-Business: Food Services-Supplies & Materials	10-2560-400	GORDON FOOD SERVICE INC	4,773,970	25,000	4,748,970
ED-Business: Food Services-Supplies & Materials	10-2560-400	HERSHEY CREAMERY COMPANY	115,000	25,000	90,000
ED-Business: Food Services-Supplies & Materials	10-2560-400	HOME JUICE CORPORATION	50,000	25,000	25,000
ED-Business: Food Services-Supplies & Materials	10-2560-400	MICHAEL'S UNIFORM CO	25,000	25,000	0
ED-Business: Food Services-Supplies & Materials	10-2560-400	P & M DISTRIBUTORS INC	799,906	25,000	774,906
ED-Central: Staff Services-Purchased Services	10-2640-300	FUTURES IN REHABILITATION MANAGEMENT INC (F.I.R.M., INC.0	75,540	25,000	50,540
ED-Central: Staff Services-Purchased Services	10-2640-300	APRIANT INC	700,140	25,000	675,140
ED-Central: Staff Services-Purchased Services	10-2640-300	FRONTLINE TECHNOLOGIES GROUP, LLC	26,444	25,000	1,444
ED-Central: Staff Services-Purchased Services	10-2640-300	TYLER TECHNOLOGIES, INC	79,195	25,000	54,195
ED-Central: Staff Services-Purchased Services	10-2640-300	WORKFORCE SOFTWARE LLC	44,730	25,000	19,730
ED-Business: Food Services-Purchased Services	10-2560-300	HORIZON SOFTWARE INTERNATIONAL, LLC	60,723	25,000	35,723
ED-Business: Food Services-Purchased Services	10-2560-300	MAJOR APPLIANCE SERVICE INC	49,500	25,000	24,500
ED-Business: Food Services-Purchased Services	10-2560-300	ROYAL REFRIGERATION INC	53,869	25,000	28,869
ED-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	RAPTOR TECHNOLOGIES LLC	36,055	25,000	11,055
ED-Business: Oper. & Maint. Plant Services-Supplies & Materials	10-2540-400	CRISIS PREVENTION INSTITUTE INC	80,568	25,000	55,568

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Business: Oper. & Maint. Plant Services-Purchased Services	10-2540-300	HEIDNER PROPERTY MANAGEMENT CO, INC.	130,276	25,000	105,276
ED-Central: Plan, Rsrch, Dvlp, Eval. Sev.-Purchased Services	10-2620-300	THE HANOVER RESEARCH COUNCIL, LLC	105,500	25,000	80,500
ED-Support Services: Pupil-Supplies & Materials	10-2100-400	HERO K12, LLC	25,800	25,000	800
ED-Business: Direction of Business Spt. Srv.-Purchased Services	10-2510-300	The Don Adams Corporation	96,801	25,000	71,801
ED-Business: Direction of Business Spt. Srv.-Purchased Services	10-2510-300	BARAGAR DEMOGRAPHICS	30,000	25,000	5,000
ED-Support Services: Instructional Staff-Other	10-2200-600	AVID CENTER	50,622	25,000	25,622
ED-Instruction-Supplies & Materials	10-1000-400	HEARTLAND BUSINESS SYSTEMS	27,378.00	25,000	2,378
ED-Instruction-Supplies & Materials	10-1000-400	HEARTLAND BUSINESS SYSTEMS	45,490.00	25,000	20,490
ED-Instruction-Supplies & Materials	10-1000-400	HEARTLAND BUSINESS SYSTEMS	82,134.00	25,000	57,134
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	602,196.00	25,000	577,196
ED-Instruction-Supplies & Materials	10-1000-400	PCM SALES,INC	76,063.00	25,000	51,063
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	31,428.00	25,000	6,428
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	55,963.00	25,000	30,963
ED-Instruction-Supplies & Materials	10-1000-400	DELL MARKETING LP	34,184.00	25,000	9,184
ED-Instruction-Supplies & Materials	10-1000-400	APPLE COMPUTER INC	56,760.00	25,000	31,760
ED-Instruction-Supplies & Materials	10-1000-400	GENERAL PRINTING AND DESIGN, INC.	37,262.00	25,000	12,262
ED-Instruction-Supplies & Materials	10-1000-400	SCHOOL SPECIALTY INC	26,455.00	25,000	1,455
ED-Instruction-Supplies & Materials	10-1000-400	U S GAMES INC	163,852.00	25,000	138,852
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	75,265.00	25,000	50,265
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	505,645.00	25,000	480,645
ED-Instruction-Supplies & Materials	10-1000-400	PCM SALES,INC	42,231.00	25,000	17,231
ED-Instruction-Supplies & Materials	10-1000-400	GREAT MINDS	31,232.00	25,000	6,232
ED-Instruction-Supplies & Materials	10-1000-400	THE STEVENS GROUP LLC	85,390.00	25,000	60,390
ED-Instruction-Supplies & Materials	10-1000-400	VERNIER SOFTWARE & TECHNOLOGY LLC	122,968.00	25,000	97,968
ED-Instruction-Supplies & Materials	10-1000-400	CENGAGE LEARNING	56,605.00	25,000	31,605
ED-Instruction-Supplies & Materials	10-1000-400	FOLLETT SCHOOL SOLUTIONS INC	52,150.00	25,000	27,150
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	75,092.00	25,000	50,092
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	442,954.00	25,000	417,954
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	102,240.00	25,000	77,240
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	166,077.00	25,000	141,077
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	362,688.00	25,000	337,688

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Instruction-Supplies & Materials	10-1000-400	DISCOVERY EDUCATION, INC	698,250.00	25,000	673,250
ED-Instruction-Supplies & Materials	10-1000-400	MPS	32,817.00	25,000	7,817
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	52,150.00	25,000	27,150
ED-Instruction-Supplies & Materials	10-1000-400	CUSTOM EDUCATION SOLUTIONS	31,395.00	25,000	6,395
ED-Instruction-Supplies & Materials	10-1000-400	HOUGHTON MIFFLIN HARCOURT PUBLISHING CO	75,000.00	25,000	50,000
ED-Instruction-Supplies & Materials	10-1000-400	MIND RESEARCH INSTITUTE	70,800.00	25,000	45,800
ED-Instruction-Supplies & Materials	10-1000-400	MIND RESEARCH INSTITUTE	78,843.00	25,000	53,843
ED-Instruction-Supplies & Materials	10-1000-400	GREAT MINDS	211,024.00	25,000	186,024
ED-Instruction-Supplies & Materials	10-1000-400	LA LIBRERIA INC	41,721.00	25,000	16,721
ED-Instruction-Supplies & Materials	10-1000-400	SANTILLANA USA PUBLISHING CO INC	35,242.00	25,000	10,242
ED-Instruction-Supplies & Materials	10-1000-400	PEARSON LEARNING	52,840.00	25,000	27,840
ED-Instruction-Supplies & Materials	10-1000-400	WRIGHT GROUP/MCGRAW HILL	43,290.00	25,000	18,290
Total			22,698,193	3,700,000	18,998,193

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					41,618		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					5,314,802		
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					1,241,769		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17			Restricted Program		Unrestricted Program			
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		252,468,010		252,468,010		
20	Support Services:							
21	Pupil	2100		33,161,947		33,161,947		
22	Instructional Staff	2200		14,029,709		14,029,709		
23	General Admin.	2300		14,169,223		14,169,223		
24	School Admin	2400		24,926,645		24,926,645		
25	Business:							
26	Direction of Business Spt. Srv.	2510	612,626	0	612,626	0		
27	Fiscal Services	2520	2,176,011	0	2,176,011	0		
28	Oper. & Maint. Plant Services	2540		29,279,967	29,238,349	41,618		
29	Pupil Transportation	2550		28,725,199		28,725,199		
30	Food Services	2560		8,896,835		8,896,835		
31	Internal Services	2570	1,414,797	0	1,414,797	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		134,181		134,181		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		150,376		150,376		
35	Information Services	2630		792,482		792,482		
36	Staff Services	2640	3,328,421	0	3,328,421	0		
37	Data Processing Services	2660	7,563,552	0	7,563,552	0		
38	Other:	2900		1,894,549		1,894,549		
39	Community Services	3000		3,300,476		3,300,476		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(18,998,193)		(18,998,193)		
41	Total		15,095,407	392,931,406	44,333,756	363,693,057		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	15,095,407	Total Indirect costs:	44,333,756		
44			Total Direct Costs:	392,931,406	Total Direct Costs:	363,693,057		
45			=	3.84%	=	12.19%		

	A	B	C	D	E	F	G	H	I	J	K	
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018											
2												
3												
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.											
6	SD U-46 31-045-0460-22											
7												
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.							
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →											
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)							
11	Curriculum Planning											
12	Custodial Services											
13	Educational Shared Programs											
14	Employee Benefits											
15	Energy Purchasing											
16	Food Services											
17	Grant Writing											
18	Grounds Maintenance Services											
19	Insurance											
20	Investment Pools											
21	Legal Services											
22	Maintenance Services											
23	Personnel Recruitment											
24	Professional Development											
25	Shared Personnel											
26	Special Education Cooperatives											
27	STEM (science, technology, engineering and math) Program Offerings											
28	Supply & Equipment Purchasing											
29	Technology Services											
30	Transportation											
31	Vocational Education Cooperatives											
32	All Other Joint/Cooperative Agreements	X	X		Northern Kane County Reg. Career and Tech Ed System							
33	Other											
34												
35	Additional space for Column (D) - Barriers to Implementation:											
36												
37												
38												
40	Additional space for Column (E) - Name of LEA :											
41												
42												
43												

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

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

School District Name: SD U-46
RCDT Number: 31-045-0460-22

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	3,053,999		3,053,999	3,155,969		3,155,969
2. Special Area Administration Services	2330	5,036,741		5,036,741	5,025,232		5,025,232
3. Other Support Services - School Administration	2490	6,326,668		6,326,668	6,652,422		6,652,422
4. Direction of Business Support Services	2510	599,073	0	599,073	539,670		539,670
5. Internal Services	2570	2,259,572		2,259,572	1,912,136		1,912,136
6. Direction of Central Support Services	2610	114,466		114,466	30,000		30,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		17,390,519	0	17,390,519	17,315,429	0	17,315,429
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							0%

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

Dale Burnidge

Contact Name (for questions)

1/14/19

Date

(847) 888-5000 ext 5804

Contact Telephone Number

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

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





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

Type Below.

1. Audit Check Tab cell D69. Principal paid on long term debt per pg 24 cell H49 is \$24,054,232. This is made up of the \$21,308,474 on pg. 15-22 cell H170 (paid from fund 30) and the \$2,745,758 on pg. 1! 22 cell H206 (paid from fund 40). The audit check tab only looks at the amount paid from fund 30.
2. Revenues 9-14, [Fund 10] 1290 - \$173,822 Village of Hoffman Estates TIF
3. Revenues 9-14, [Fund 10] 1790 - \$260,990 Parking Permits, Activity Fees, Athletic and Non Athletic Participation Fee:
4. Revenues 9-14, [Fund 10] 1993 - \$103,468 Recycling receipts
5. Revenues 9-14, [Fund 10] 1999 - \$204,666 Unclaimed property and other miscellaneous local revenue:
6. Revenues 9-14, [Fund 20] 1999 - \$790,421 E-Rate Program
7. Revenues 9-14, [Fund 40] 1999 - \$282 Recycling receipts
8. Revenues 9-14, [Fund 10] 3999 - \$726,644 Kane ROE ALOP Program, Safe Schools Grant, State Library Grant, Orphanage Tuition -18-3, and other state source:
9. Revenues 9-14, [Fund 20] 3999 - \$37,597 Receipt from the IL EPA
10. Revenues 9-14, [Fund 10] 4399 - \$4,347 Illinois Empower Grant
11. Revenues 9-14, [Fund 10] 4799 - \$529,134 VE Perkins Title IIC Secondary
12. Revenues 9-14, [Fund 10] 4999 - \$1,404,623 Food commodities, 93.505 ACA - MIECHVP, and 84.126 Div of Rehab Services - Voc Rehab
13. Expenditures 15-22, [Fund 10] 2190 - \$2,489,636 Salaries, benefits, purchases services, and supplies related to supervision of students during non classroom hour
14. Expenditures 15-22 [Fund 10] 2490 - \$6,326,668 Administrator salaries/benefits and misc. purchased service, supplies, and other items related to their office
15. Expenditures 15-22, [Fund 10] 2900 - \$1,833,580 Food commodities expense and technical salaries/benefits or purchased service:
16. Expenditures 15-22, [Fund 50] 2190 - \$206,253 Social security, Medicare, and IMRF contributions for noon hour supervisor:
17. Expenditures 15-22, [Fund 50] 2490 - \$383,234 Social security, Medicare, and IMRF contributions for administrator:
18. Expenditures 15-22, [Fund 50] 2900 - \$60,969 Social security, Medicare, and IMRF contributions for some technical staff

Reference Pages.

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

 C:\Client\ Caseware\0618 School District U-	AFR opinion
 C:\Client\ Caseware\0618 School District U-	CAFR
 C:\Client\ Caseware\0618 School District U-	Single Audit/GAS Report
 C:\Client\ Caseware\0618 School District U-	Signed cover page and AC32

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	418,984,852	33,720,306	34,176,161	4,363,193	491,244,512
9	Direct Expenditures	385,854,390	38,205,501	26,447,299		450,507,190
10	Difference	33,130,462	(4,485,195)	7,728,862	4,363,193	40,737,322
11	Fund Balance - June 30, 2018	138,869,413	1,587,699	10,546,001	112,217,090	263,220,203
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME SD U-46	RCDT NUMBER 31-045-0460-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Jeff King		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Dr., Ste 800 Chicago	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 355 E. Chicago Street Elgin, IL 60120-6543		E-MAIL ADDRESS: John.George@rsmus.com	
		NAME OF AUDIT SUPERVISOR John George	
		CPA FIRM TELEPHONE NUMBER 312-634-4402	FAX NUMBER 312-634-5523

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

SD U-46
31-045-0460-22

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 ISBI
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - ☐ * Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)
CFDA number: 10.582
- ☐ 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals)
- ☐ 19. Obligations and Encumbrances are included where appropriate
- ☐ 20. **FINAL STATUS** amounts are calculated, where appropriate.
- ☐ 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- ☐ 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA
- ☐ 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.

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SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

- ☐ 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format
- ☐ 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- ☐ 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet)
- ☐ 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two finding 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

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RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2018
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 40,295,443
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		1,241,769
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(1,923,449)
AFR TOTAL FEDERAL REVENUES:		\$ 39,613,763

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 39,613,763
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 38,371,994

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

1) Per GAAP non cash commodities have already been recorded in the		
Account 4000 line. This adj will remove the double counted item	\$	1,241,769
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----

ADJUSTED SEFA FEDERAL REVENUE:	\$ 39,613,763
--------------------------------	---------------

DIFFERENCE:	\$ -
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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2018

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of School District U-46 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

 X

NO

Note 3: Subrecipients

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

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
No subreipients		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by School District U-46 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$782,701

OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES

\$459,068

Total Non-Cash

\$1,241,769

Note 5: Other Information

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

Property

No

Auto

No

General Liability

No

Workers Compensation

No

Loans/Loan Guarantees Outstanding at June 30:

No

District had Federal grants requiring matching expenditures

No

(Yes/No)

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

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

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

ILLINOIS STATE BOARD OF EDUCATION
100 NORTH FIRST STREET
SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR Ended JUNE 30, 2018

(attachment of ISBE 62-18)
County
District/Joint Agreement Name
School District U46
District/Joint Agreement No.
U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)	
			7/1/16- 6/30/17 (C)	7/1/17- 6/30/18 (D)	7/1/16- 6/30/17 (E)	7/1/16-6/30/17 Pass through to Subreipients	7/1/17- 6/30/18 (F)				7/1/17-6/30/18 Pass through to Subreipients
U.S. Department of Education: Passed through Illinois State Board of Education:											
Title I Grants to Local Education Agencies: Title I : Low Income	84.010A	18-4300-00	-	10,585,226	-	-	10,600,685	-	-	10,600,685	12,370,375
		17-4300-00	9,605,180	394,924	9,789,990	-	210,114	-	-	10,000,104	12,576,479
		16-4300-00	676,014	-	312,540	-	-	-	-	11,310,716	13,713,495
			10,281,194	10,980,150	10,102,530	-	10,810,799	-	-	31,911,505	38,660,349
Title I: Other - IL Empower Grant	84.010A	18-4399-00	-	4,347	-	-	4,347	-		4,347	75,000
Total Title I Grants to Local Education Agencies			10,281,194	10,984,497	10,102,530	-	10,815,146	-		31,915,852	38,735,349
Twenty-First Century Community Learning Centers: Title IV - 21st Century Community Learning Centers	84.287C	18-4421-15	-	479,675	-	-	476,136	-	-	476,136	540,000
		17-4421-15	440,388	99,612	487,685	-	52,315	-	-	540,000	540,000
		16-4421-15	164,881	-	90,727	-	-	-	-	540,000	540,000
			605,269	579,287	578,412	-	528,451	-	-	1,556,136	1,620,000
Special Education Cluster (IDEA)											
Special Education - Preschool Grants: Pre-School Flow Through	84.173A	18-4600-00	-	158,235	-	-	158,235	-	-	158,235	186,297
		17-4600-00	207,170	-	207,170	-	-	-	-	207,170	225,680
			207,170	158,235	207,170	-	158,235	-	-	365,405	411,977
Special Education - Grants to States: IDEA Flow Through	84.027A	18-4620-00	-	7,769,033	-	-	7,769,177	-	-	7,769,177	9,294,572
		17-4620-00	6,608,117	126,354	6,734,471	-	-	-	-	6,734,471	8,201,587
		16-4620-00	101,499	-	(792)	-	-	-	-	8,120,793	8,496,086
			6,709,616	7,895,387	6,733,679	-	7,769,177	-	-	22,624,441	25,992,245
Special Education - Grants to States: IDEA Room & Board	84.027A	18-4625-00	-	156,341	-	-	156,340	-	-	156,340	N/A
		17-4625-00	378,123	94,976	378,123	-	94,976	-	-	473,099	N/A
		17-4625-XC	-	30,792	30,792	-	-	-	-	30,792	N/A
		16-4625-00	148,027	-	148,027	-	-	-	-	589,030	N/A
		16-4625-XC	157,209	-	157,209	-	-	-	-	157,209	N/A
			683,359	282,109	714,151	-	251,316	-	-	1,406,470	N/A
Total Special Education Cluster (IDEA)			7,600,145	8,335,731	7,655,000	-	8,178,728	-	-	24,396,316	26,404,222

ILLINOIS STATE BOARD OF EDUCATION
100 NORTH FIRST STREET
SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR Ended JUNE 30, 2018

(attachment of ISBE 62-18)

County
District/Joint Agreement Name
School District U46
District/Joint Agreement No.
U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)	
			7/1/16- 6/30/17 (C)	7/1/17- 6/30/18 (D)	7/1/16- 6/30/17 (E)	7/1/16-6/30/17 Pass through to Subreipients	7/1/17- 6/30/18 (F)				7/1/17-6/30/18 Pass through to Subreipients
(Continued)											
English Language Acquisition Grants: Title III : Immigrant Education Program (IEP)	84.365A	18-4905-00	-	34,833	-	-	34,833	-	-	34,833	60,774
		17-4905-00	7,835	-	7,835	-	-	-	-	7,835	68,609
		16-4905-00	54,720	-	54,720	-	-	-	-	54,720	60,125
			62,555	34,833	62,555	-	34,833	-	-	97,388	189,508
Title III : Language Instruction Program - Limited English	84.365A	18-4909-00	-	963,564	-	-	967,067	-	-	967,067	1,882,943
		17-4909-00	641,475	398,341	934,192	-	105,624	-	-	1,039,816	1,559,571
		16-4909-00	319,005	-	308,507	-	-	-	-	1,186,872	1,422,250
			960,480	1,361,905	1,242,699	-	1,072,691	-	-	3,193,755	4,864,764
Total Title III : English Language Acquisition Grants			1,023,035	1,396,738	1,305,254	-	1,107,524	-	-	3,291,143	5,054,272
Supporting Effective Instruction State Grants: Title II : Teacher Quality	84.367A	18-4932-00	-	1,391,402	-	-	1,396,182	-	-	1,396,182	2,030,493
		17-4932-00	636,958	342,160	861,896	-	117,222	-	-	979,118	1,450,424
		16-4932-00	431,639	-	213,971	-	-	-	-	1,008,291	1,601,718
			1,068,597	1,733,562	1,075,867	-	1,513,404	-	-	3,383,591	5,082,635
Preschool Development Grants: Preschool Expansion Grant	84.419B	18-4902-00	-	277,136	-	-	281,570	-	-	281,570	2,395,800
		17-4902-00	2,043,053	89,618	2,098,196	-	34,475	-	-	2,132,671	2,395,800
		16-4902-00	146,902	-	55,524	-	-	-	-	1,946,704	2,395,800
			2,189,955	366,754	2,153,720	-	316,045	-	-	4,360,945	7,187,400
Passed through Illinois Department of Human Services Rehabilitation Services - Vocational Rehabilitation Grants to States: Rehabilitation Services	84.126	H126A250018	-	106,834	-	-	214,415	-	-	214,415	N/A
		H126A250018	101,211	-	101,211	-	-	-	-	101,211	N/A
			101,211	106,834	101,211	-	214,415	-	-	315,626	N/A
(Continued)											
Passed through Northern Kane County Regional Career and Technical Education System: Career and Technical Education - Basic Grants to States: Perkins Secondary	84.048A	18-4745-00	-	362,601	-	-	380,709	-	-	380,709	412,860
		17-4745-00	237,594	166,533	404,127	-	-	-	-	404,127	412,466
			237,594	529,134	404,127	-	380,709	-	-	784,836	825,326

ILLINOIS STATE BOARD OF EDUCATION
100 NORTH FIRST STREET
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR Ended JUNE 30, 2018

(attachment of ISBE 62-18)

County
District/Joint Agreement Name
School District U46
District/Joint Agreement No.
U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/16- 6/30/17 (C)	7/1/17- 6/30/18 (D)	7/1/16- 6/30/17 (E)	7/1/16-6/30/17 Pass through to Subreceptipients	7/1/17- 6/30/18 (F)			
Passed through University of Vermont: School Association for Special Education in DuPage County (SASED): Education Research Project Grant	84.305	MW-010117-01R-EHS	8,000	-	-	-	-	-	-	8,000
Total U.S. Department of Education			23,115,000	24,032,537	23,376,121	-	23,054,422	-	70,004,445	84,917,204
U.S. Department of Agriculture:										
Passed through Illinois State Board of Education: Non-Cash USDA Foods	10.555	31045046022A1	-	782,701	-	-	782,701	-	782,701	N/A
Department of Defense Fruits and Vegetables	10.555	31045046022A1	122,241	459,068	122,241	-	459,068	-	581,309	N/A
Preferred Meal Service	10.555	31045046022A1	559,848	-	559,848	-	-	-	559,848	N/A
National School Lunch Program	10.555	18-4210-00	-	8,025,032	-	-	8,025,032	-	8,025,032	N/A
		17-4210-00	7,919,891	1,749,307	7,919,891	-	1,749,307	-	9,669,198	N/A
		16-4210-00	1,762,059	-	1,762,059	-	-	-	9,176,724	N/A
			9,681,950	9,774,339	9,681,950	-	9,774,339	-	26,870,954	N/A
School Breakfast Program	10.553	18-4220-00	-	1,770,218	-	-	1,770,218	-	1,770,218	N/A
		17-4220-00	1,774,133	329,639	1,774,133	-	329,639	-	2,103,772	N/A
		16-4220-00	341,210	-	341,210	-	-	-	2,285,144	N/A
			2,115,343	2,099,857	2,115,343	-	2,099,857	-	6,159,134	N/A
Total Child Nutrition Cluster			12,479,382	13,115,965	12,479,382	-	13,115,965	-	34,953,946	N/A
Child Nutrition Discretionary Grants Limited Availability: NSLP Equipment Assistance Grant	10.579	16-426016	-	-	-	-	-	-	-	N/A
Total U.S. Department of Agriculture			12,479,382	13,115,965	12,479,382	-	13,115,965	-	34,953,946	N/A
U.S. Department of Health and Human Services:										
Passed through Illinois Department of Healthcare and Family Services										
Medical Assistance Program	93.778	N/A	1,269,449	1,167,472	1,114,001	-	1,048,778	-	N/A	N/A

ILLINOIS STATE BOARD OF EDUCATION
100 NORTH FIRST STREET
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR Ended JUNE 30, 2018

(attachment of ISBE 62-18)

County
District/Joint Agreement Name
School District U46
District/Joint Agreement No.
U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures			Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)	
			7/1/16- 6/30/17 (C)	7/1/17- 6/30/18 (D)	7/1/16- 6/30/17 (E)	7/1/16-6/30/17 Pass through to Subrecipients	7/1/17- 6/30/18 (F)				7/1/17-6/30/18 Pass through to Subrecipients
Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program	93.505	FCSVS04107	-	56,020	-	-	-	-	-	-	
		FCSUS03577	79,938	-	135,000	-	-	-	135,000	135,000	
			79,938	56,020	135,000		-	-	135,000	N/A	
Total U.S. Department of Health and Human Services			1,349,387	1,223,492	1,249,001	-	1,048,778	-	-	135,000	-
Total Federal Awards			\$ 36,943,769	\$ 38,371,994	\$ 37,104,504	\$ -	\$ 37,219,165	\$ -	\$ -	\$ 105,093,391	\$ 84,917,204

CFDA Catalog of Federal Domestic Assistance
See Notes to Schedule of Expenditures of Federal Awards

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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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)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010A	Title I Grants to Local Education Agencies	10,815,146
84.173A	Special Education IDEA Cluster (Special Education - Preschool Grants)	158,235
84.027A	Special Education IDEA Cluster (Special Education - Grants to States)	8,020,493
84.367A	Supporting Effective Instruction State Grant - Teacher Quality	1,513,404
	Total Amount Tested as Major	\$20,507,278

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

\$37,219,165

% tested as Major

55.10%

Dollar threshold used to distinguish between Type A and Type B programs: \$1,116,575.00

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

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31-045-0460-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

2018-

2. THIS FINDING IS:

11

New

11

Repeat from Prior Year?

Year originally reported?

3. Criteria or specific requirement

Page not applicable

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2018- 001** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____ Title I Grants to Local Education Agencies (2018)

4. Project No.: **18-4300-00, 17-4300-00, 18-4399-00** 5. CFDA No.: **84.010A**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **Department of Education**

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

Per the Elementary and Secondary Education Act of 1965 (2015), to remove a student from a cohort for the reason of the student's transfer to another school, the District must obtain confirmation from the receiving school that the student enrolled.

9. Condition¹⁵

The District removed a student from its enrollment data (cohort groups) without receiving confirmation of the student's enrollment from the receiving school.

10. Questioned Costs¹⁶

None

11. Context¹⁷

132 students were removed from the District's high school enrollment records during fiscal year 2018. 14 samples were selected for testing with one exception.

12. Effect

Removing students from cohort groups without the proper documentation could call into question the accuracy of the District's graduation rates.

13. Cause

District staff was unaware of the requirement to have a receiving school confirm a student's enrollment.

14. Recommendation

We recommend the District establish a process to ensure confirmation is obtained from the receiving school prior to removing a student from its enrollment records due to the student's transfer.

15. Management's response¹⁸

The District will establish a procedure to assure that all schools receive confirmation prior to removing the student from our enrollment records. This procedure will be disseminated to all school secretaries, treasurers, and counselors through email and regular professional development meetings.

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2017-001	Unrecorded Liability	Corrective action was taken

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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