

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>		<b><u>Accounting Basis:</u></b>		<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>31-045-1310-22</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Crowe LLP</b>		
County Name: <b>Kane</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <b>0</b>		Name of Audit Manager: <b>Christine Torres</b>		
Name of School District/Joint Agreement: <b>Aurora East School District</b>				Address: <b>One Mid America Plaza</b>		
Address: <b>417 5th Street</b>				City: <b>Oak Brook</b>	State: <b>IL</b>	Zip Code: <b>60522-</b>
City: <b>Aurora</b>				Phone Number: <b>630-574-7878</b>	Fax Number: <b>630-574-1608</b>	
Email Address: <a href="mailto:jnorrell@d131.org">jnorrell@d131.org</a>				IL License Number (9 digit): <b>066-004207</b>	Expiration Date: <b>11/30/2021</b>	
Zip Code: <b>60505</b>				Email Address: <a href="mailto:christine.torres@crowe.com">christine.torres@crowe.com</a>		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<b><u>Single Audit Status:</u></b> <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 IS		
District Superintendent/Administrator Name (Type or Print): <b>Dr. Jennifer Norrell</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:jnorrell@d131.org">jnorrell@d131.org</a>		Email Address:		Email Address:		
Telephone: <b>630-299-5550</b>	Fax Number: <b>630-299-5584</b>	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-35/JA50-60 (05/18-version2)

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).

<b>3697</b>
3C

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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 1, 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: 1/1/1991 (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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	139,058	1,140,154	450,555	0	1,729,767
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	0	0	0	0	0	0
<b>Total</b>						1,729,767

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Crowe 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.*

PDF in Opinion page with signature

*Signature*

*mm/dd/yyyy*

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2017</u>			Equalized Assessed Valuation (EAV):					697,498,766				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.030184		+ 0.004588		+ 0.003026		= 0.037800		0.000001		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	175,961,636			174,308,362			1,653,274			70,188,664			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	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	<b>D. Long-Term Debt</b>												
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,		96,254,830										
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		124,907,572								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b> Aurora East School District																
8	<b>District Code:</b> 31-045-1310-22																
9	<b>County Name:</b> Kane																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 70,188,664.00 <b>Ratio</b> 0.399 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 175,961,636.00 <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 174,308,362.00 <b>Ratio</b> 0.991 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 175,961,636.00 <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment: 0 <b>Value</b> 1.40																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 81,729,607.00 <b>Days</b> 168.79 <b>Score</b> 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 484,189.89 <b>Weight</b> 0.10																
26	<b>Value</b> 0.30																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 22,410,635.35 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37) 124,907,572.00 <b>Percent</b> (29.76) <b>Score</b> 1																
33	Total Long-Term Debt Allowed (P3, Cell H31) 96,254,829.71 <b>Weight</b> 0.10																
34	<b>Value</b> 0.10																
35																	
36	<b>Total Profile Score: 3.60 *</b>																
37	<b>Estimated 2019 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39																	
40																	
41																	
42																	

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		41,689,497	8,096,337	3,834,738		796,430	9,150,424		3,687	124,779
5	Investments	120	10,389,409						21,554,364		
6	Taxes Receivable	130	10,973,512	1,592,802	3,983,371	1,050,504	1,493,256		503		12,450
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	12,199,503	318,262		7,656,528					
9	Other Receivables	160			417,563			500,000	161,609		
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	61								
13	<b>Total Current Assets</b>		75,251,982	10,007,401	8,235,672	8,707,032	2,289,686	9,650,424	21,716,476	3,687	137,229
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420	1,044,537	0	0	0	0	0	0	0	0
27	Other Payables	430	5,048,709	1,413,179	0	1,127,153	0	2,399,063	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	12,963,920	0	0	0	358,265	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	13,610,997	1,584,003	4,374,862	8,701,228	1,485,006	500,000	501	0	12,381
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		32,668,163	2,997,182	4,374,862	9,828,381	1,843,271	2,899,063	501	0	12,381
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714			3,860,810	0	446,415	6,751,361			124,848
39	Unreserved Fund Balance	730	42,583,819	7,010,219		(1,121,349)	0		21,715,975	3,687	
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		75,251,982	10,007,401	8,235,672	8,707,032	2,289,686	9,650,424	21,716,476	3,687	137,229



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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		449,120		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		449,120		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,771,855	
17	Building & Building Improvements	230		182,246,455	
18	Site Improvements & Infrastructure	240		927,112	
19	Capitalized Equipment	250		2,436,453	
20	Construction in Progress	260		3,983,998	
21	Amount Available in Debt Service Funds	340			3,860,810
22	Amount to be Provided for Payment on Long-Term Debt	350			121,046,762
23	<b>Total Capital Assets</b>			192,365,873	124,907,572
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	449,120		
34	<b>Total Current Liabilities</b>		449,120		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			124,907,572
37	<b>Total Long-Term Liabilities</b>				124,907,572
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			192,365,873	
41	<b>Total Liabilities and Fund Balance</b>		449,120	192,365,873	124,907,572

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	24,194,975	5,503,495	8,315,857	2,124,837	4,570,004	736,854	121,943	0	24,759
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	96,404,845	13,200,000	150,000	6,991,261	555,000	17,568,000	0	0	0
7	FEDERAL SOURCES	4000	27,420,280	0	2,462,012	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		148,020,100	18,703,495	10,927,869	9,116,098	5,125,004	18,304,854	121,943	0	24,759
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	32,106,395								
10	<b>Total Receipts/Revenues</b>		180,126,495	18,703,495	10,927,869	9,116,098	5,125,004	18,304,854	121,943	0	24,759
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	88,638,751				1,867,464				
13	Support Services	2000	43,073,721	21,031,330		11,301,981	2,496,882	26,972,897		0	0
14	Community Services	3000	1,744,446	0		1,629	125,351				
15	Payments to Other Districts & Governmental Units	4000	8,077,823	0	0	25,245	0	0		0	0
16	Debt Service	5000	413,436	0	11,754,342	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		141,948,177	21,031,330	11,754,342	11,328,855	4,489,697	26,972,897		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	32,106,395	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		174,054,572	21,031,330	11,754,342	11,328,855	4,489,697	26,972,897		0	0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		6,071,923	(2,327,835)	(826,473)	(2,212,757)	635,307	(8,668,043)	121,943	0	24,759
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			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			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990						123,879			
44	<b>Total Other Sources of Funds</b>		0	0	0	0	0	123,879	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	123,879	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		6,071,923	(2,327,835)	(826,473)	(2,212,757)	635,307	(8,544,164)	121,943	0	24,759
79	<b>Fund Balances - July 1, 2017</b>		36,511,896	9,338,054	4,687,283	1,091,408	(188,892)	15,295,525	21,594,032	3,687	100,089
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2018</b>		42,583,819	7,010,219	3,860,810	(1,121,349)	446,415	6,751,361	21,715,975	3,687	124,848

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		20,483,711	3,168,004	8,315,857	2,089,399	1,485,002		997		24,759
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	990,002								
8	FICA/Medicare Only Purposes Levies	1150					1,485,002				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>21,473,713</b>	<b>3,168,004</b>	<b>8,315,857</b>	<b>2,089,399</b>	<b>2,970,004</b>	<b>0</b>	<b>997</b>	<b>0</b>	<b>24,759</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,452,112				1,600,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,452,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	15,741								
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>15,741</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	399,988					209,645	120,946		
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		399,988	0	0	0	0	209,645	120,946	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	272,914								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	29,805								
74	Other Food Service (Describe & Itemize)	1690	1,600								
75	<b>Total Food Service</b>		304,319								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	34,966								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		34,966	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	145,618								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		145,618								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		72,982							
96	Contributions and Donations from Private Sources	1920	133,318	62,894							
97	Impact Fees from Municipal or County Governments	1930						30,427			
98	Services Provided Other Districts	1940	454								
99	Refund of Prior Years' Expenditures	1950	46,072								
100	Payments of Surplus Moneys from TIF Districts	1960						246,782			
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980		1,885,650							
103	School Facility Occupation Tax Proceeds	1983									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Payment from Other Districts	1991	7,151			35,438					
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	181,523	313,965				250,000			
108	<b>Total Other Revenue from Local Sources</b>		368,518	2,335,491	0	35,438	0	527,209	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	24,194,975	5,503,495	8,315,857	2,124,837	4,570,004	736,854	121,943	0	24,759
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	86,014,586	13,200,000	150,000	1,650,000	555,000	17,568,000			
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		86,014,586	13,200,000	150,000	1,650,000	555,000	17,568,000		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	1,820,597								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	539,329								
126	Special Education - Personnel	3110	549,645								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	135,827								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		3,045,398	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	138,093								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		138,093	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	2,452,980								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		2,452,980				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
145	State Free Lunch & Breakfast	3360	125,668								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	113,493								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				609,280					
152	Transportation - Special Education	3510				4,731,981					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		5,341,261	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	180,345								
158	Early Childhood - Block Grant	3705	3,938,482								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	395,800								
172	<b>Total Restricted Grants-In-Aid</b>		10,390,259	0	0	5,341,261	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	96,404,845	13,200,000	150,000	6,991,261	555,000	17,568,000	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	5,793,330								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,523,982								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	261,118								
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		7,578,430				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	9,791,082								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		9,791,082	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	1,504,867								
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		1,504,867	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	8,770								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	4,646,072								
221	Fed - Spec Education - IDEA - Room & Board	4625	58,055								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		4,712,897	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	106,516								
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		106,516	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			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									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867			2,462,012						
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	2,462,012	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	1,092,306								
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	661,362								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	574,202								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	418,140								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	508,813								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	471,665								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		27,420,280	0	2,462,012	0	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	27,420,280	0	2,462,012	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		148,020,100	18,703,495	10,927,869	9,116,098	5,125,004	18,304,854	121,943	0	24,759

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	40,056,904	7,154,045	1,741,021	4,858,475	1,667,933	33,752	786,577	0	56,298,707
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	2,017,686	479,996	1,092	364,289	24,055	0	29,223	0	2,916,341
8	Special Education Programs (Functions 1200-1220)	1200	10,498,466	2,298,760	102,018	83,360	32,820	1,167	0	0	13,016,591
9	Special Education Programs Pre-K	1225	839,677	140,112	0	0	0	0	0	0	979,789
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	76,258	1,693	0	0	0	0	0	0	77,951
13	CTE Programs	1400	18,962	3,463	14,349	167,146	46,832	0	0	0	250,752
14	Interscholastic Programs	1500	1,177,253	16,911	333,574	232,951	98,846	20,616	0	0	1,880,151
15	Summer School Programs	1600	390,122	120,062	0	32,862	0	12,733	0	0	555,779
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	339,345	45,280	1,719	7,165	0	0	0	0	393,509
18	Bilingual Programs	1800	9,638,780	1,775,356	4,400	387,246	30,799	0	4,107	0	11,840,688
19	Truant Alternative & Optional Programs	1900	364,145	50,330	3,406	10,612	0	0	0	0	428,493
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912									0
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>65,417,598</b>	<b>12,086,008</b>	<b>2,201,579</b>	<b>6,144,106</b>	<b>1,901,285</b>	<b>68,268</b>	<b>819,907</b>	<b>0</b>	<b>88,638,751</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	1,560,462	272,692	41,144	17,166					1,891,464
37	Guidance Services	2120	1,397,924	232,050		1,752					1,631,726
38	Health Services	2130	633,783	158,901	2,155,940	22,682	580				2,971,886
39	Psychological Services	2140	676,214	78,542	81,250	13,376					849,382
40	Speech Pathology & Audiology Services	2150	748,057	138,446	1,671,804	33,451					2,591,758
41	Other Support Services - Pupils (Describe & Itemize)	2190	809,782	274,550	25,722						1,110,054
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>5,826,222</b>	<b>1,155,181</b>	<b>3,975,860</b>	<b>88,427</b>	<b>580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,046,270</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	1,913,265	445,025	609,054	195,698			24,487		3,187,529
45	Educational Media Services	2220	653,753	240,861		143,687	5,299		459		1,044,059
46	Assessment & Testing	2230	79,885	1,442	543,219	146,935			15,535		787,016
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>2,646,903</b>	<b>687,328</b>	<b>1,152,273</b>	<b>486,320</b>	<b>5,299</b>	<b>0</b>	<b>40,481</b>	<b>0</b>	<b>5,018,604</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	678,178	45,145	24,687	14,760	0	95,565	2,019	0	860,354
50	Executive Administration Services	2320	257,852	27,999	34,337	18,748	0	7,189	4,296	0	350,421
51	Special Area Administration Services	2330	1,085,246	249,344	4,840	34,024	0	15,540	3,193	0	1,392,187
52	Tort Immunity Services	2360 - 2370	9,692	880,511	449,897	0	0	495,829	0	0	1,835,929
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,030,968</b>	<b>1,202,999</b>	<b>513,761</b>	<b>67,532</b>	<b>0</b>	<b>614,123</b>	<b>9,508</b>	<b>0</b>	<b>4,438,891</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	7,586,092	2,066,341		106,724					9,759,157
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>7,586,092</b>	<b>2,066,341</b>	<b>0</b>	<b>106,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,759,157</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	320,021	62,785		3,066					385,872
60	Fiscal Services	2520	204,021	20,660	144,244			1,774			370,699
61	Operation & Maintenance of Plant Services	2540	24,485	4							24,489
62	Pupil Transportation Services	2550			1,668						1,668
63	Food Services	2560	547,090	6,701	5,551,859	321,598			17,474		6,444,722
64	Internal Services	2570									0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,095,617</b>	<b>90,150</b>	<b>5,697,771</b>	<b>324,664</b>	<b>0</b>	<b>1,774</b>	<b>17,474</b>	<b>0</b>	<b>7,227,450</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	148,674	16,949							165,623
68	Planning, Research, Development, & Evaluation Services	2620			90,000						90,000
69	Information Services	2630	102,436	20,290	166,253	9,687		714	18,730		318,110
70	Staff Services	2640	621,368	270,077	129,395	24,084	2,427	1,706			1,049,057
71	Data Processing Services	2660	1,567,003	265,874	835,745	877,334	111,799	325	95,196		3,753,276
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>2,439,481</b>	<b>573,190</b>	<b>1,221,393</b>	<b>911,105</b>	<b>114,226</b>	<b>2,745</b>	<b>113,926</b>	<b>0</b>	<b>5,376,066</b>
73	Other Support Services (Describe & Itemize)	2900	161,823	8,380	24,118	12,962					207,283
74	<b>Total Support Services</b>	<b>2000</b>	<b>21,787,106</b>	<b>5,783,569</b>	<b>12,585,176</b>	<b>1,997,734</b>	<b>120,105</b>	<b>618,642</b>	<b>181,389</b>	<b>0</b>	<b>43,073,721</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,110,723</b>	<b>256,237</b>	<b>160,564</b>	<b>203,805</b>		<b>515</b>	<b>12,602</b>		<b>1,744,446</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120			50,000			7,899,773			7,949,773
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140			30,000						30,000
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			18,858						18,858
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>98,858</b>			<b>7,899,773</b>			<b>7,998,631</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280						79,192			79,192
91	Other Payments to In-State Govt Units	4290									0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>79,192</b>			<b>79,192</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>98,858</b>			<b>7,978,965</b>			<b>8,077,823</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>						413,436			413,436
112	<b>Total Debt Services</b>	<b>5000</b>						413,436			413,436
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		88,315,427	18,125,814	15,046,177	8,345,645	2,021,390	9,079,826	1,013,898	0	141,948,177
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										6,071,923
116											
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	4,705,721	0	0	0	4,705,721
124	Operation & Maintenance of Plant Services	2540	5,361,209	1,014,284	3,988,330	3,961,662	1,146,448	0	790,023	0	16,261,956
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					60,930		961		61,891
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>5,361,209</b>	<b>1,014,284</b>	<b>3,988,330</b>	<b>3,961,662</b>	<b>5,913,099</b>	<b>0</b>	<b>790,984</b>	<b>0</b>	<b>21,029,568</b>
128	Other Support Services (Describe & Itemize)	2900			1,762						1,762
129	<b>Total Support Services</b>	<b>2000</b>	<b>5,361,209</b>	<b>1,014,284</b>	<b>3,990,092</b>	<b>3,961,662</b>	<b>5,913,099</b>	<b>0</b>	<b>790,984</b>	<b>0</b>	<b>21,031,330</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0
149	<b>Total Debt Services</b>	<b>5000</b>						0			0
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
151	<b>Total Direct Disbursements/Expenditures</b>		5,361,209	1,014,284	3,990,092	3,961,662	5,913,099	0	790,984	0	21,031,330
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(2,327,835)
153											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
154	<b>30 - DEBT SERVICES (DS)</b>										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						0			0
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						5,595,568			5,595,568
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									
170								6,150,000			6,150,000
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			8,774						8,774
172	<b>Total Debt Services</b>	<b>5000</b>			8,774			11,745,568			11,754,342
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
174	<b>Total Disbursements/ Expenditures</b>				8,774			11,745,568			11,754,342
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(826,473)
176											
177	<b>40 - TRANSPORTATION FUND (TR)</b>										
178	<b>SUPPORT SERVICES (TR)</b>										
179	<b>SUPPORT SERVICES - PUPILS</b>										
180	Other Support Services - Pupils (Describe & Itemize)	2190			1,277						1,277
181	<b>SUPPORT SERVICES - BUSINESS</b>										
182	Pupil Transportation Services	2550	360,473	26,490	10,912,590	1,151					11,300,704
183	Other Support Services (Describe & Itemize)	2900									0
184	<b>Total Support Services</b>	<b>2000</b>	<b>360,473</b>	<b>26,490</b>	<b>10,913,867</b>	<b>1,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,301,981</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>			1,629						1,629
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			25,245						25,245
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			25,245			0			25,245
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			25,245			0			25,245

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
206	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0
208	<b>Total Debt Services</b>	<b>5000</b>						0			0
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									
210	<b>Total Disbursements/ Expenditures</b>		360,473	26,490	10,940,741	1,151	0	0	0	0	11,328,855
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(2,212,757)
212											
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
215	Regular Programs	1100		842,797							842,797
216	Pre-K Programs	1125		119,470							119,470
217	Special Education Programs (Functions 1200-1220)	1200		563,850							563,850
218	Special Education Programs - Pre-K	1225		33,678							33,678
219	Remedial and Supplemental Programs - K-12	1250									0
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300		2,583							2,583
222	CTE Programs	1400		267							267
223	Interscholastic Programs	1500		53,472							53,472
224	Summer School Programs	1600		11,267							11,267
225	Gifted Programs	1650									0
226	Driver's Education Programs	1700		4,744							4,744
227	Bilingual Programs	1800		226,271							226,271
228	Truants' Alternative & Optional Programs	1900		9,065							9,065
229	<b>Total Instruction</b>	<b>1000</b>		1,867,464							1,867,464
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>SUPPORT SERVICES - PUPILS</b>										
232	Attendance & Social Work Services	2110		29,827							29,827
233	Guidance Services	2120		27,178							27,178
234	Health Services	2130		83,583							83,583
235	Psychological Services	2140		9,478							9,478
236	Speech Pathology & Audiology Services	2150		10,322							10,322
237	Other Support Services - Pupils (Describe & Itemize)	2190		143,682							143,682
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		304,070							304,070
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
240	Improvement of Instruction Services	2210		73,259							73,259
241	Educational Media Services	2220		70,657							70,657
242	Assessment & Testing	2230		20,237							20,237
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		164,153							164,153
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
245	Board of Education Services	2310		9,304							9,304
246	Executive Administration Services	2320		38,814							38,814
247	Service Area Administrative Services	2330		105,998							105,998

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369									0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		154,116							154,116
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
259	Office of the Principal Services	2410		471,485							471,485
260	Other Support Services - School Administration (Describe & Itemize)	2490									0
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		471,485							471,485
262	<b>SUPPORT SERVICES - BUSINESS</b>										
263	Direction of Business Support Services	2510		20,479							20,479
264	Fiscal Services	2520		34,666							34,666
265	Facilities Acquisition & Construction Services	2530		4							4
266	Operation & Maintenance of Plant Services	2540		881,400							881,400
267	Pupil Transportation Services	2550		46,203							46,203
268	Food Services	2560		59,383							59,383
269	Internal Services	2570									0
270	<b>Total Support Services - Business</b>	<b>2500</b>		1,042,135							1,042,135
271	<b>SUPPORT SERVICES - CENTRAL</b>										
272	Direction of Central Support Services	2610		26,056							26,056
273	Planning, Research, Development, & Evaluation Services	2620									0
274	Information Services	2630		17,989							17,989
275	Staff Services	2640		59,654							59,654
276	Data Processing Services	2660		236,863							236,863
277	<b>Total Support Services - Central</b>	<b>2600</b>		340,562							340,562
278	Other Support Services (Describe & Itemize)	2900		20,361							20,361
279	<b>Total Support Services</b>	<b>2000</b>		2,496,882							2,496,882
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		125,351							125,351
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
295	<b>Total Disbursements/Expenditures</b>			4,489,697				0			4,489,697
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										635,307
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530					26,972,897				26,972,897
302	Other Support Services (Describe & Itemize)	2900									0
303	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	26,972,897	0	0	0	26,972,897
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
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	26,972,897	0	0	0	26,972,897
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(8,668,043)
314											
315	<b>70 - WORKING CASH (WC)</b>										
316											
317	<b>80 - TORT FUND (TF)</b>										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361									0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
321	Unemployment Insurance Payments	2363									0
322	Insurance Payments (Regular or Self-Insurance)	2364									0
323	Risk Management and Claims Services Payments	2365									0
324	Judgment and Settlements	2366									0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369									0
328	Property Insurance (Buildings & Grounds)	2371									0
329	Vehicle Insurance (Transportation)	2372									0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530									0
349	Operation & Maintenance of Plant Services	2540									0
350	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900									0
352	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
365	<b>Total Debt Service</b>	<b>5000</b>						0			0
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
367	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										24,759

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	54,162,894
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	3,869,748
8	Special Education Programs (Functions 1200-1220)	1200	13,948,845
9	Special Education Programs Pre-K	1225	1,051,319
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	246,205
14	Interscholastic Programs	1500	2,325,130
15	Summer School Programs	1600	223,956
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	417,962
18	Bilingual Programs	1800	11,350,164
19	Truant Alternative & Optional Programs	1900	528,077
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	5,500,000
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>93,624,300</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	1,968,912
37	Guidance Services	2120	1,480,572
38	Health Services	2130	1,338,155
39	Psychological Services	2140	744,756
40	Speech Pathology & Audiology Services	2150	3,484,847
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	2,822,970
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>11,840,212</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	4,290,791
45	Educational Media Services	2220	955,003
46	Assessment & Testing	2230	709,970
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>5,955,764</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	975,663
50	Executive Administration Services	2320	430,753
51	Special Area Administration Services	2330	1,273,329
52	Tort Immunity Services	2360 - 2370	1,525,894
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>4,205,639</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	8,763,276
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>8,763,276</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	250,771
60	Fiscal Services	2520	439,599
61	Operation & Maintenance of Plant Services	2540	35,166
62	Pupil Transportation Services	2550	5,000
63	Food Services	2560	6,147,331
64	Internal Services	2570	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>6,877,867</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	96,325
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	435,753
70	Staff Services	2640	1,226,299
71	Data Processing Services	2660	4,318,452
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>6,076,829</b>
73	Other Support Services (Describe & Itemize)	2900	245,499
74	<b>Total Support Services</b>	<b>2000</b>	<b>43,965,086</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,890,317</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	80,000
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	30,000
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	5,764
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>115,764</b>
85	Payments for Regular Programs - Tuition	4210	3,500
86	Payments for Special Education Programs - Tuition	4220	2,200,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	82,000
91	Other Payments to In-State Govt Units	4290	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>2,285,500</b>
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>2,401,264</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	3,600,000
114	<b>Total Direct Disbursements/Expenditures</b>		<b>145,480,967</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Describe & Itemize)	2190	
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	6,027,275
124	Operation & Maintenance of Plant Services	2540	18,227,609
125	Pupil Transportation Services	2550	
126	Food Services	2560	517,000
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>24,771,884</b>
128	Other Support Services (Describe & Itemize)	2900	900,000
129	<b>Total Support Services</b>	<b>2000</b>	<b>25,671,884</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
138	Payments to Other Govt. Units (Out of State)	4400	
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
140	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
141	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	
149	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	
151	<b>Total Direct Disbursements/Expenditures</b>		<b>25,671,884</b>
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
154	<b>30 - DEBT SERVICES (DS)</b>		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>	<b>0</b>
161	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		10,602,317
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>6,000</b>
172	<b>Total Debt Services</b>	<b>5000</b>	<b>10,608,317</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
174	<b>Total Disbursements/ Expenditures</b>		<b>10,608,317</b>
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
176			
177	<b>40 - TRANSPORTATION FUND (TR)</b>		
178	<b>SUPPORT SERVICES (TR)</b>		
179	<b>SUPPORT SERVICES - PUPILS</b>		
180	Other Support Services - Pupils (Describe & Itemize)	2190	
181	<b>SUPPORT SERVICES - BUSINESS</b>		
182	Pupil Transportation Services	2550	10,159,307
183	Other Support Services (Describe & Itemize)	2900	
184	<b>Total Support Services</b>	<b>2000</b>	<b>10,159,307</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
205	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
206	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	
207	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
208	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
209	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	50,000
210	<b>Total Disbursements/ Expenditures</b>		10,209,307
211	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
212			
213	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
214	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
215	Regular Programs	1100	756,195
216	Pre-K Programs	1125	43,010
217	Special Education Programs (Functions 1200-1220)	1200	588,035
218	Special Education Programs - Pre-K	1225	37,965
219	Remedial and Supplemental Programs - K-12	1250	
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	
222	CTE Programs	1400	
223	Interscholastic Programs	1500	
224	Summer School Programs	1600	
225	Gifted Programs	1650	
226	Driver's Education Programs	1700	2,284
227	Bilingual Programs	1800	244,896
228	Truants' Alternative & Optional Programs	1900	8,137
229	<b>Total Instruction</b>	<b>1000</b>	<b>1,680,522</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	22,219
233	Guidance Services	2120	24,822
234	Health Services	2130	72,990
235	Psychological Services	2140	3,292
236	Speech Pathology & Audiology Services	2150	4,723
237	Other Support Services - Pupils (Describe & Itemize)	2190	140,400
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>268,446</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	79,399
241	Educational Media Services	2220	59,354
242	Assessment & Testing	2230	8,884
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>147,637</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	16,885
246	Executive Administration Services	2320	14,130
247	Service Area Administrative Services	2330	64,028

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	
257	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>95,043</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	448,252
260	Other Support Services - School Administration (Describe & Itemize)	2490	
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>448,252</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	2,144
264	Fiscal Services	2520	40,882
265	Facilities Acquisition & Construction Services	2530	
266	Operation & Maintenance of Plant Services	2540	759,483
267	Pupil Transportation Services	2550	
268	Food Services	2560	3,705
269	Internal Services	2570	
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>806,214</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	14,375
273	Planning, Research, Development, & Evaluation Services	2620	
274	Information Services	2630	22,174
275	Staff Services	2640	68,224
276	Data Processing Services	2660	172,102
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>276,875</b>
278	Other Support Services (Describe & Itemize)	2900	
279	<b>Total Support Services</b>	<b>2000</b>	<b>2,042,467</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>72,855</b>
281	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	
295	<b>Total Disbursements/Expenditures</b>		<b>3,795,844</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	<b>60 - CAPITAL PROJECTS (CP)</b>		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	27,885,702
302	Other Support Services (Describe & Itemize)	2900	
303	<b>Total Support Services</b>	<b>2000</b>	<b>27,885,702</b>
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	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
312	<b>Total Disbursements/ Expenditures</b>		<b>27,885,702</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
314			
315	<b>70 - WORKING CASH (WC)</b>		
316			
317	<b>80 - TORT FUND (TF)</b>		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
321	Unemployment Insurance Payments	2363	
322	Insurance Payments (Regular or Self-Insurance)	2364	
323	Risk Management and Claims Services Payments	2365	
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	
328	Property Insurance (Buildings & Grounds)	2371	
329	Vehicle Insurance (Transportation)	2372	
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>	<b>0</b>
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		



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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2017 Levy)</b>	<b>Taxes Received (from 2016 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	20,483,711	10,469,811	10,013,900	21,053,589
5	Operations & Maintenance	3,168,004	1,591,342	1,576,662	3,200,006	1,608,664
6	Debt Services **	8,315,857	3,975,633	4,340,224	7,994,543	4,018,910
7	Transportation	2,089,399	1,049,541	1,039,858	2,110,506	1,060,965
8	Municipal Retirement	1,485,002	745,943	739,059	1,500,006	754,063
9	Capital Improvements	0		0		0
10	Working Cash	997	503	494	1,011	508
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	24,759	12,438	12,321	25,012	12,574
13	Leasing Levy	0		0		0
14	Special Education	990,002	497,295	492,707	1,000,004	502,709
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,485,002	745,943	739,059	1,500,006	754,063
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>38,042,733</b>	<b>19,088,449</b>	<b>18,954,284</b>	<b>38,384,683</b>	<b>19,296,234</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	Total GSAACs (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Series 2005A Capital Appreciation Bond	02/07/05	14,802,920	3&6	8,981,046		826,526	2,315,000	7,492,572	7,492,572
32	Series 2008 Refunding School Bond	12/30/08	5,000,000	3	5,000,000				5,000,000	5,000,000
33	Series 2009C Refunding School Bond	02/17/09	18,385,000	3	14,795,000			1,995,000	12,800,000	10,070,000
34	Series 2010A Refunding School Bond	02/18/10	24,995,000	3	24,375,000			300,000	24,075,000	23,765,000
35	Series 2011A Refunding School Bond	11/07/11	7,305,000	3	7,135,000			90,000	7,045,000	6,955,000
36	Series 2015 Refunding School Bond	10/22/15	9,225,000	3	8,390,000			950,000	7,440,000	7,209,190
37	Series 2016 Refunding School Bond	03/01/16	12,055,000	3	12,055,000				12,055,000	12,055,000
38	Series 2016B Qualified School Construction Bond	09/01/16	15,500,000	6	15,500,000			500,000	15,000,000	14,500,000
39	Series 2016C Qualified School Construction Bond	09/20/16	34,000,000	6	34,000,000				34,000,000	34,000,000
40				3					0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			141,267,920		130,231,046	0	826,526	6,150,000	124,907,572	121,046,762
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					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2017</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		990,002				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					113,493	
10	Other Receipts (Describe & Itemize)					--						
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						<b>0</b>	<b>990,002</b>	<b>0</b>	<b>0</b>	<b>113,493</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		990,002			113,493	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									<b>0</b>		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						<b>0</b>	<b>990,002</b>	<b>0</b>	<b>0</b>	<b>113,493</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
25	<b>Reserved Fund Balance</b>					714						
26	<b>Unreserved Fund Balance</b>					730	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
34	<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>										
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> 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 <b>other</b> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2017</b>	<b>Add: Additions July 1, 2017 thru June 30, 2018</b>	<b>Less: Deletions July 1, 2017 thru June 30 2018</b>	<b>Cost Ending June 30, 2018</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2017</b>	<b>Add: Depreciation Allowable July 1, 2017 thru June 30, 2018</b>	<b>Less: Depreciation Deletions July 1, 2017 thru June 30, 2018</b>	<b>Accumulated Depreciation Ending June 30, 2018</b>	<b>Ending Balance Undepreciated June 30, 2018</b>	
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0	
4	<b>Land</b>	<b>220</b>											
5	Non-Depreciable Land	221	2,771,855			2,771,855							2,771,855
6	Depreciable Land	222				0						0	0
7	<b>Buildings</b>	<b>230</b>											
8	Permanent Buildings	231	169,747,645	66,129,764	13,752,220	222,125,189		50	49,907,317	3,723,637	13,752,220	39,878,734	182,246,455
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,754,147			1,754,147		20	770,251	56,784		827,035	927,112
11	<b>Capitalized Equipment</b>	<b>250</b>											
12	10 Yr Schedule	251	8,570,361	1,100,564		9,670,925		10	6,446,850	787,622		7,234,472	2,436,453
13	5 Yr Schedule	252				0		5				0	0
14	3 Yr Schedule	253				0		3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	39,780,354	30,333,408	66,129,764	3,983,998		--					3,983,998
16	<b>Total Capital Assets</b>	<b>200</b>	222,624,362	97,563,736	79,881,984	240,306,114			57,124,418	4,568,043	13,752,220	47,940,241	192,365,873
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				1,804,882		10		180,488			
18	<b>Allowable Depreciation</b>									4,748,531			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	141,948,177
9	O&M	Expenditures 15-22, L151		Total Expenditures		21,031,330
10	DS	Expenditures 15-22, L174		Total Expenditures		11,754,342
11	TR	Expenditures 15-22, L210		Total Expenditures		11,328,855
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		4,489,697
13	TORT	Expenditures 15-22, L342		Total Expenditures		0
14				<b>Total Expenditures</b>	\$	<b>190,552,401</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		2,863,063
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		979,789
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		77,951
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		555,779
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 Progs - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		1,731,844
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		8,077,823
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		2,021,390
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		1,013,898
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		5,913,099
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		790,984
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		6,150,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		1,629
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		25,245
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		119,470
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		33,678
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		2,583
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		11,267
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		125,351
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0
76				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>30,494,843</b>
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>160,057,558</b>
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>12,311.96</b>
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>13,000.17</b>
80						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
81	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		304,319
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		34,966
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		145,618
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		72,982
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		454
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		42,589
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		3,045,398
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		138,093
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		2,452,980
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		125,668
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		113,493
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		5,341,261
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		180,345
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		395,800
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		7,578,430
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		9,791,082
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		1,504,867
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		4,646,072
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		58,055
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		106,516
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		2,462,012
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		1,092,306
164	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		661,362
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		574,202
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		418,140
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		508,813
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)		471,665
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		5,370,177
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		3,444,689
178				<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>	\$	<b>51,082,354</b>
179				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>		<b>108,975,204</b>
180				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>4,748,531</b>
181				<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>		<b>113,723,735</b>
182				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>12,311.96</b>
183				<b>Total Estimated PCTC (Line 179 divided by Line 180) * \$</b>		<b>9,236.85</b>
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	<b>Evidence Based Funding Link:</b> <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					

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 - Finance- Audit Fees	10-2520-300	Crowe	66,300	25,000	41,300
ED - HR - Purchased Services	10-2640-300	PeopleAdmin	28,907	25,000	3,907
ED - Technology - Purchased Services	10-2660-300	Advanced Wiring Solutions	95,964	25,000	70,964
ED - Technology - Purchased Services	10-2660-300	File Maker	49,777	25,000	24,777
ED - Technology - Purchased Services	10-2660-300	Gordon Flesch Company Inc. Total	538,603	25,000	513,603
ED - Technology - Purchased Services	10-2660-300	Hewlett-Packard Financial Services	264,882	25,000	239,882
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			1,044,433	150,000	894,433



**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>					5,551,859		
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					632,915		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			87,785,023		87,785,023	
20	<b>Support Services:</b>							
21	Pupil	2100			11,351,037		11,351,037	
22	Instructional Staff	2200			5,136,977		5,136,977	
23	General Admin.	2300			4,583,499		4,583,499	
24	School Admin	2400			10,230,642		10,230,642	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	406,351		0	406,351	0	
27	Fiscal Services	2520	405,365		0	405,365	0	
28	Oper. & Maint. Plant Services	2540			15,231,374	15,231,374	0	
29	Pupil Transportation	2550			11,348,575		11,348,575	
30	Food Services	2560			934,772		934,772	
31	Internal Services	2570	0		0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			191,679		191,679	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			90,000		90,000	
35	Information Services	2630			317,369		317,369	
36	Staff Services	2640	1,106,284		0	1,106,284	0	
37	Data Processing Services	2660	3,783,144		0	3,783,144	0	
38	<b>Other:</b>	2900			229,406		229,406	
39	<b>Community Services</b>	3000			1,858,824		1,858,824	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>				(894,433)		(894,433)	
41	<b>Total</b>			5,701,144	148,394,744	20,932,518	133,163,370	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	5,701,144	Total Indirect costs:	20,932,518	
44				Total Direct Costs:	148,394,744	Total Direct Costs:	133,163,370	
45				=	<b>3.84%</b>	=	<b>15.72%</b>	

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 (Public Act 99-0029)				
3	Fiscal Year Ending June 30, 2018				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Aurora East School District				
7	31-045-1310-22				
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget <span style="float: right;">➔</span>				
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	
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			X	X
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements			X	X
33	Other				
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
40	<u>Additional space for Column (E) - Name of LEA:</u>				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING					
2	(7-0357)					
3						
4						
5						
6						
7						
8	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	West Aurora 129					
31						
32	Hope Wall					
33						
34						
35						
36						
37						
38						
40						
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: Aurora East School District  
 RCDT Number: 31-045-1310-22

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	350,421		350,421	515,236		515,236
2. Special Area Administration Services	2330	1,392,187		1,392,187	1,750,393		1,750,393
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	385,872	0	385,872	407,325		407,325
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	165,623		165,623	173,219		173,219
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>2,294,103</b>	<b>0</b>	<b>2,294,103</b>	<b>2,846,173</b>	<b>0</b>	<b>2,846,173</b>
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							<b>24%</b>

**CERTIFICATION**

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

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

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

1. Long-term debt - Interest accretion on capital appreciation bonds
- 2.
- 3.
- 4.

Reference Pages.

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



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

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

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

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



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	148,020,100	18,703,495	9,116,098	121,943	175,961,636
9	Direct Expenditures	141,948,177	21,031,330	11,328,855		174,308,362
10	Difference	6,071,923	(2,327,835)	(2,212,757)	121,943	1,653,274
11	Fund Balance - June 30, 2018	42,583,819	7,010,219	(1,121,349)	21,715,975	70,188,664
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

## Audit Checklist

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

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

## Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Aurora East School District</b>	RCDT NUMBER <b>31-045-1310-22</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004207</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Jennifer Norrell</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Crowe LLP</b> <b>One Mid America Plaza</b> <b>Oak Brook</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>417 5th Street</b> <b>Aurora</b>		E-MAIL ADDRESS: <b>christine.torres@crowe.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Christine Torres</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-574-7878</b>	FAX NUMBER <b>630-574-1608</b>
		<b>60505</b>	

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

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

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

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

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

**Aurora East School District**  
**31-045-1310-22**  
**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.asp](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.asp)
- \* **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.asp>
- \* **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.asp>
- \* 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.

**Aurora East School District**  
**31-045-1310-22**  
**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

**Aurora East School District  
31-045-1310-22**

**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	\$	29,882,292
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			632,915
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271	Account 4992		(508,813)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>30,006,394</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Qualified School Construction Bond Credits	\$	(2,462,012)

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$</b>	<b>27,544,382</b>
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Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	27,544,382
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**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:


ADJUSTED SEFA FEDERAL REVENUE:	\$	27,544,382
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DIFFERENCE:	\$	-
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East Aurora School District 131  
Schedule of Expenditures of Federal Awards  
31-045-1310-22  
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number  (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Expenditures  (G)	Final Status  (H)	Budget  (I)
			Year 2017 (D)	Year 2018 (D)	Year 2017 (F)	Year 2018 (F)			
<b>U.S. Department Of Education:</b>									
<b>Passed through Illinois State Board of Education (ISBE):</b>									
Title I - Low Income	84.010A	16-4300-00	\$ 2,538,902	\$ -	\$ 2,538,902	\$ -	\$ -	\$ 2,538,902	8,033,058
Title I - Low Income	84.010A	17-4300-00	3,164,628	3,903,583	3,164,628	3,903,583	-	7,068,211	7,978,065
Title I - Low Income	84.010A	18-4300-00	-	5,887,499	-	5,887,499	-	5,887,499	8,186,520
Total Title I - Low Income Cluster			5,703,530	9,791,082	5,703,530	9,791,082	-	15,494,612	
21st Century Community Learning Centers	84.287C	16-4421-00	183,566	-	183,566	-	-	183,566	1,485,000
21st Century Community Learning Centers	84.287C	17-4421-00	1,114,598	274,069	1,114,598	274,069	-	1,388,667	1,417,500
21st Century Community Learning Centers	84.287C	18-4421-00	-	1,230,798	-	1,230,798	-	1,230,798	1,529,950
Total 21st Century Community Learning Centers			1,298,164	1,504,867	1,298,164	1,504,867	-	2,803,031	
IDEA Preschool Flow Through	84.173A	17-4600-00	52,196	-	52,196	-	-	52,196	65,037
IDEA Preschool Flow Through	84.173A	18-4600-00	-	8,770	-	8,770	-	8,770	44,867
Total IDEA Preschool Flow Through			52,196	8,770	52,196	8,770	-	60,966	
IDEA Flow Through	84.027A	16-4620-00	-	-	-	-	-	-	3,612,338
IDEA Flow Through	84.027A	17-4620-00	2,106,142	1,592,028	3,706,319	200	-	3,706,519	4,696,010
IDEA Flow Through	84.027A	18-4620-00	-	3,054,044	-	3,054,044	-	3,054,044	4,121,507
Total IDEA Flow Through			2,106,142	4,646,072	3,706,319	3,054,244	-	6,760,563	
IDEA Room & Board	84.027A	16-4625-00	59,349	-	59,349	-	-	59,349	N/A
IDEA Room & Board	84.027A	17-4625-00	-	58,055	-	58,055	-	58,055	N/A
IDEA Room & Board	84.027A	18-4625-00	-	-	-	113,327	-	113,327	N/A
Total Special Education Cluster			2,217,687	4,712,897	3,817,864	3,234,396	-	7,052,260	
Title III IEP	84.365A	18-4905-00	-	170	-	170	-	170	25,122
Title III LIPLEP	84.365A	16-4909-00	100,172	-	100,172	-	-	100,172	698,669
Title III LIPLEP	84.365A	17-4909-00	209,684	398,404	209,684	398,404	-	608,088	702,862
Title III LIPLEP	84.365A	18-4909-00	-	262,788	-	262,788	-	262,788	725,618
Title III Bilingual Ed. Excellence Grant	84.365A	16-4998-00	8,955	-	8,955	-	-	8,955	8,955
Total Title III Cluster			318,811	661,362	318,811	661,362	-	980,173	
Title II- Teacher Quality	84.367A	16-4932-00	164,283	-	164,283	-	-	164,283	777,594
Title II- Teacher Quality	84.367A	17-4932-00	694,704	124,636	694,704	124,636	-	819,340	979,482
Title II- Teacher Quality	84.367A	18-4932-00	-	449,566	-	449,566	-	449,566	1,141,869
Total Title II Teacher Quality Cluster			858,987	574,202	858,987	574,202	-	1,433,189	
Preschool Expansion Grant	84.419B	16-4902-00	127,869	-	127,869	-	-	127,869	1,011,272
Preschool Expansion Grant	84.419B	17-4902-00	903,104	91,293	903,104	91,293	-	994,397	1,011,272
Preschool Expansion Grant	84.419B	18-4902-00	-	1,001,013	-	1,001,013	-	1,001,013	1,011,272
Total Preschool Expansion Grant			1,030,973	1,092,306	1,030,973	1,092,306	-	2,123,279	
<b>Total Pass through from ISBE</b>			<b>11,428,152</b>	<b>18,336,716</b>	<b>13,028,329</b>	<b>16,858,215</b>	<b>-</b>	<b>29,886,544</b>	
<b>Passed through Valley Education for Employment System:</b>									
V.E. Perkins - Title IIC Secondary	84.048	17-4745-00	217,941	-	217,941	-	-	217,941	N/A
V.E. Perkins - Title IIC Secondary	84.048	18-4745-00	-	106,516	-	106,516	-	106,516	N/A
<b>Total Pass through from Valley Education for Employment System</b>			<b>217,941</b>	<b>106,516</b>	<b>217,941</b>	<b>106,516</b>	<b>-</b>	<b>324,457</b>	
<b>Passed through North Central College</b>									
School Leadership	84.363	N/A	130,337	61,716	130,337	61,716	-	192,053	N/A
Total School Leadership			130,337	61,716	130,337	61,716	-	192,053	
<b>Total U.S Department of Education</b>			<b>11,776,430</b>	<b>18,504,948</b>	<b>13,376,607</b>	<b>17,026,447</b>	<b>-</b>	<b>30,403,054</b>	
<b>U.S. Department of Defense</b>									

East Aurora School District 131  
Schedule of Expenditures of Federal Awards  
31-045-1310-22  
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor, Program Title and Major Program Designation	CFDA Number  (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Expenditures  (G)	Final Status  (H)	Budget  (I)
			Year 2017 (D)	Year 2018 (D)	Year 2017 (F)	Year 2018 (F)			
NJROTC	12.UNK	N/A	372,556	-	372,556	-	-	372,556	N/A
NJROTC	12.UNK	N/A	-	211,674	-	211,674	-	211,674	N/A
<b>Total U.S. Department of Defense</b>			<u>372,556</u>	<u>211,674</u>	<u>372,556</u>	<u>211,674</u>	<u>-</u>	<u>584,230</u>	
<b>U. S. Department of Agriculture:</b>									
<b>Passed through ISBE:</b>									
National School Lunch Program	10.555	16-4210-00	977,926	-	977,926	-	-	977,926	N/A
National School Lunch Program	10.555	17-4210-00	4,986,928	817,708	4,986,928	817,708	-	5,804,636	N/A
National School Lunch Program	10.555	18-4210-00	-	4,975,622	-	5,017,634	-	5,017,634	N/A
Food Commodities (Non-cash Assistance)	10.555	17-4226-00	271,733	-	271,733	-	-	271,733	N/A
Food Commodities (Non-cash Assistance)	10.555	18-4226-00	-	632,915	-	632,915	-	632,915	N/A
School Breakfast	10.553	16-4220-00	201,939	-	201,939	-	-	201,939	N/A
School Breakfast	10.553	17-4220-00	1,369,812	188,223	1,369,812	188,223	-	1,558,035	N/A
School Breakfast	10.553	18-4220-00	-	1,335,759	-	1,352,652	-	1,352,652	N/A
Total School Nutrition Food Cluster			<u>7,808,338</u>	<u>7,950,227</u>	<u>7,808,338</u>	<u>8,009,132</u>	<u>-</u>	<u>15,817,470</u>	
Fresh Fruit and Vegetables	10.582	16-4240-00	-	-	-	-	-	-	N/A
Fresh Fruit and Vegetables	10.582	17-4240-00	271,598	-	271,598	-	-	271,598	N/A
Fresh Fruit and Vegetables	10.582	18-4240-00	-	261,118	-	261,118	-	261,118	N/A
Total Fresh Fruit and Vegetable Cluster			<u>271,598</u>	<u>261,118</u>	<u>271,598</u>	<u>261,118</u>	<u>-</u>	<u>532,716</u>	
<b>Total U.S. Department of Agriculture</b>			<u>8,079,936</u>	<u>8,211,345</u>	<u>8,079,936</u>	<u>8,270,250</u>	<u>-</u>	<u>16,350,186</u>	
<b>U.S Department of Health and Human Services</b>									
<b>Passed through IL Dept. of Healthcare and Family Services:</b>									
<b>Passed through Northwestern Illinois Association:</b>									
Medicaid Cluster:									
Medicaid Administrative Outreach	93.778	16-4900-00	110,306	-	-	-	-	-	N/A
Medicaid Administrative Outreach	93.778	17-4900-00	273,327	-	273,327	-	-	273,327	N/A
Medicaid Administrative Outreach	93.778	18-4900-00	-	418,140	-	418,140	-	418,140	N/A
Total Medicaid Cluster			<u>383,633</u>	<u>418,140</u>	<u>273,327</u>	<u>418,140</u>	<u>-</u>	<u>691,467</u>	
<b>Passed through ISBE:</b>									
SAMHSA: IL-AWARE	93.243	16-4998-00	148,056	-	55,937	-	-	55,937	521,388
SAMHSA: IL-AWARE	93.243	17-4998-00	152,144	28,491	152,144	28,491	-	180,635	521,388
SAMHSA: IL-AWARE	93.243	18-4998-00	-	169,784	-	169,784	-	169,784	521,388
Total SAMHSA: IL-AWARE			<u>300,200</u>	<u>198,275</u>	<u>208,081</u>	<u>198,275</u>	<u>-</u>	<u>406,356</u>	
<b>Total U.S Department of Health and Human Services</b>			<u>683,833</u>	<u>616,415</u>	<u>481,408</u>	<u>616,415</u>	<u>-</u>	<u>1,097,823</u>	
									(127,898)
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 20,912,755</u>	<u>\$ 27,544,382</u>	<u>\$ 22,310,507</u>	<u>\$ 26,124,786</u>	<u>\$ -</u>	<u>\$ 48,435,293</u>	

**Aurora East School District**  
**31-045-1310-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.173A and 84.027A	Special Education Cluster	3,234,396
84.287C	21st Century Community Learning Centers	1,504,867
10.555 and 10.553	Child Nutrition Cluster	8,009,132
	<b>Total Amount Tested as Major</b>	<b>\$12,748,395</b>

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

\$ 26,124,786

% tested as Major

48.80%

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

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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

the name of the cluster.







**Aurora East School District**  
**31-045-1310-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2018- 004** 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? 2017

3. Federal Program Name and Year: Title II Teacher Quality Cluster

4. Project No.: 18-4932 5. CFDA No.: 84.367A

6. Passed Through: Illinois State Board of Education

7. Federal Agency: U.S. Department of Education

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 An annual, formal needs assessment is required by the Uniform Guidance.

9. Condition<sup>15</sup>  
 A formal needs assessment was performed by the District, however is was submitted after the fiscal year ended.

10. Questioned Costs<sup>16</sup>  
 None

11. Context<sup>17</sup>  
 The District failed to perform a formal needs assessment with the involvement of teachers who work in Title II, Part A targeted assistance programs and schoolwide programs schedule timely.

12. Effect  
 Areas for improvements or where there is a need might go undetected.

13. Cause  
 The Title II employee in charge of the needs assessment did not perform the assessment formally.

14. Recommendation  
 The needs assessment should be performed and documented formally in a timely manner.

15. Management's response<sup>18</sup>  
 Management will maintain the proper documentation for the procedures taken to perform the needs assessment timely.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

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

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

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



**Aurora East School District**  
**31-045-1310-22**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2018- 005** 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_ Child Nutrition Cluster

4. Project No.: **17-4210, 18-4210, 17-4220, 18-4220** 5. CFDA No.: **10.555, 10.553**

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

7. Federal Agency: **U.S. Department of Agriculture**

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

The District is required to have controls in place to prevent, or detect and correct, errors in quarterly expenditure reimbursement reports.

**9. Condition<sup>15</sup>**

We noted that management performed a documented review of quarterly expenditure reimbursement reports after submission to the Illinois State Board of Education.

**10. Questioned Costs<sup>16</sup>**

\$59

**11. Context<sup>17</sup>**

We tested four of the monthly reports and noted that three were reviewed after submission.

**12. Effect**

An error on the reimbursement may be undetected.

**13. Cause**

Management oversight.

**14. Recommendation**

We recommend that all reports be reviewed prior to submission.

**15. Management's response<sup>18</sup>**

Management will review reports prior to submission.

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

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

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

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

**Aurora East School District**  
**31-045-1310-22**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2017-001	We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements in accordance with generally accepted accounting principles as well as preparing the Schedule of Expenditures of Federal Awards.	Repeated, see 2018-001
2017-002	Our review of the Infinite Visions user role report disclosed that certain individuals involved in the accounting function also have super user access to all functions of the accounting software. Access to Infinite Visions was not consistently removed in a timely manner for terminated employees. Additionally, we noted that user passwords are based on employee information and are not required to be changed periodically.	Partially repeated, see 2018-002
2017-003	Throughout the fiscal year, the District did not perform timely, monthly bank reconciliations of the main checking account.	Not repeated
2017-004	During our review of student activity funds, we noted deposits that did not have supporting documentation, were not deposited timely, and for which prenumbered receipts were not used. In testing of disbursements we identified supporting documentation that was not maintained, transactions that had sales tax paid, and disbursements for which the principal's approval was not maintained.	Repeated, see 2018-003
2017-005	We noted that the District did not perform a physical inventory of equipment acquired under Federal awards during the last two years. The District does not have a process in place to track capital assets purchased with Federal funds. Complete listings of Federal assets by program are not maintained, and Federal assets over the capitalization threshold are not consistently tagged.	Not repeated
2017-006	We noted that management did not perform a documented review of all quarterly expenditure reimbursement reports prior to submission to the Illinois State Board of Education.	Not repeated
2017-007	A formal needs assessment was not performed by the District.	Repeated, see 2018-004

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

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

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

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

