

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>06-016-0880-02</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Klein Hall CPAs</b>
County Name: <b>Cook</b>		Name of Audit Manager: <b>Andrew Mace</b>
Name of School District/Joint Agreement: <b>Bellwood School District 88</b>	<u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>  <span style="color: red; font-size: 24px;">0</span>	Address: <b>3957 75th Street</b>
Address: <b>640 Eastern Avenue</b>		City: <b>Aurora</b> State: <b>IL</b> Zip Code: <b>60504</b>
City: <b>Bellwood</b>		Phone Number: <b>630 898 5578</b> Fax Number: <b>630 225 5128</b>
Email Address: <a href="mailto:jbaptist@sd88.org">jbaptist@sd88.org</a>		IL License Number (9 digit): <b>066-003910</b> Expiration Date: <b>11/30/2021</b>
Zip Code: <b>60104</b>		Email Address:
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input checked="" type="checkbox"/> Disclaimer		ISBE Use Only
<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?		
<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>Mark Holder</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:mholder@sd88.org">mholder@sd88.org</a>	Email Address:	Email Address:
Telephone: <b>(708) 410-4013</b>	Telephone:	Telephone:
Fax Number: <b>(708) 547-1799</b>	Fax Number:	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)**

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).



**TABLE OF CONTENTS**

	TAB Name	AFR Page No.
<b>Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Comments Applicable to the Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Financial Profile Information</b> .....	FP Info	<a href="#">3</a>
<b>Estimated Financial Profile Summary</b> .....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position .....	Assets-Liab	<a href="#">5 - 6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7 - 8</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">9 - 14</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">15 - 22</a>
<b>Supplementary Schedules</b>		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">23</a>
Schedule of Short-Term Debt/Long-Term Debt .....	Short-Term Long-Term Debt	<a href="#">24</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">25</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">26</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">27 - 28</a>
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	<a href="#">29</a>
Indirect Cost Rate - Computation.....	ICR Computation	<a href="#">30</a>
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	<a href="#">31</a>
<b>Administrative Cost Worksheet</b> .....	AC	<a href="#">32</a>
<b>Itemization Schedule</b> .....	ITEMIZATION	<a href="#">33</a>
<b>Reference Page</b> .....	REF	<a href="#">34</a>
<b>Notes, Opinion Letters, etc.</b> .....	Opinion-Notes	<a href="#">35</a>
<b>Deficit Reduction Calculation</b> .....	Deficit AFR Sum Calc	<a href="#">36</a>
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	-
<b>Single Audit Section</b>		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	<a href="#">37 - 46</a>

**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).  
[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

Date

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

**Klein Hall CPA's**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

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





	A	B	C	D	E	F	G	H	I	J	K	L	M														
1	<b>FINANCIAL PROFILE INFORMATION</b>																										
2																											
3	<i>Required to be completed for School Districts only.</i>																										
4																											
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	<b>Tax Year 2017</b>			Equalized Assessed Valuation (EAV):					341,789,934																		
8																											
9	<b>Educational</b>			<b>Operations &amp; Maintenance</b>			<b>Transportation</b>			<b>Combined Total</b>			<b>Working Cash</b>														
10	Rate(s):			0.025184			+			0.004704			+			0.001944			=			0.031830			0.000003		
11																											
13	<b>B. Results of Operations *</b>																										
14																											
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>																	
16	33,816,149			31,819,232			1,996,917			11,573,973																	
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																										
18																											
19																											
20	<b>C. Short-Term Debt **</b>																										
21																											
22	<b>CPPRT Notes</b>			<b>TAWs</b>			<b>TANs</b>			<b>TO/EMP. Orders</b>			<b>GSA Certificates</b>														
23	0			+			0			+			0			+			0			+					
24	<b>Other</b>			<b>Total</b>																							
25	0			=			0																				
26	** The numbers shown are the sum of entries on page 25.																										
27																											
28	<b>D. Long-Term Debt</b>																										
29	Check the applicable box for long-term debt allowance by type of district.																										
30																											
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					23,583,505																				
32	<input type="checkbox"/>	b. 13.8% for unit districts.																									
33																											
34	Long-Term Debt Outstanding:																										
35																											
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)																									
37	<input type="checkbox"/>	Outstanding:.....					Acct		511 32,760,236																		
38																											
40	<b>E. Material Impact on Financial Position</b>																										
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
42	Attach sheets as needed explaining each item checked.																										
43																											
44	<input type="checkbox"/>	Pending Litigation																									
45	<input type="checkbox"/>	Material Decrease in EAV																									
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment																									
47	<input type="checkbox"/>	Adverse Arbitration Ruling																									
48	<input type="checkbox"/>	Passage of Referendum																									
49	<input type="checkbox"/>	Taxes Filed Under Protest																									
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																									
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)																									
52																											
53	Comments:																										
54																											
55																											
56																											
57																											
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>	Bellwood School District 88																
8	<b>District Code:</b>	06-016-0880-02																
9	<b>County Name:</b>	Cook																
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>	<b>Ratio</b>	<b>Score</b>										<b>4</b>
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,				11,573,973.00	0.342	<b>Weight</b>										0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20				33,816,149.00		<b>Value</b>										1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					0.00												
16	<b>2. Expenditures to Revenue Ratio:</b>																	
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40				<b>Total</b>	<b>Ratio</b>	<b>Score</b>										<b>4</b>
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,				31,819,232.00	0.941	<b>Adjustment</b>										<b>0</b>
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20				33,816,149.00		<b>Weight</b>										0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					0.00												
21	Possible Adjustment:																	
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				<b>Total</b>	<b>Days</b>	<b>Score</b>										<b>3</b>
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360				11,573,973.00	130.94	<b>Weight</b>										0.10
26					88,386.76		<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				<b>Total</b>	<b>Percent</b>	<b>Score</b>										<b>4</b>
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates				0.00	100.00	<b>Weight</b>										0.10
30					9,247,297.56		<b>Value</b>										0.40	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																	
32	Long-Term Debt Outstanding (P3, Cell H37)					<b>Total</b>	<b>Percent</b>	<b>Score</b>										<b>1</b>
33	Total Long-Term Debt Allowed (P3, Cell H31)					32,760,236.00	(38.91)	<b>Weight</b>										0.10
34					23,583,505.45		<b>Value</b>										0.10	
35														<b>Total Profile Score:</b>	<b>3.60 *</b>			
36														<b>Estimated 2019 Financial Profile Designation:</b>	<b><u>RECOGNITION</u></b>			
37																		
38																		
39																		
40																		
41																		
42																		

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,986,702	298,172	1,368,245	835,075	899,227	0	7,454,024	255,727	11,472
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		2,986,702	298,172	1,368,245	835,075	899,227	0	7,454,024	255,727	11,472
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	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
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	0	170,774	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	2,986,702	127,398	1,368,245	835,075	899,227	0	7,454,024	255,727	11,472
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,986,702	298,172	1,368,245	835,075	899,227	0	7,454,024	255,727	11,472

**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>		25,736		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		25,736		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		2,587,032	
17	Building & Building Improvements	230		47,985,437	
18	Site Improvements & Infrastructure	240		718,410	
19	Capitalized Equipment	250		7,285,675	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			1,368,245
22	Amount to be Provided for Payment on Long-Term Debt	350			31,391,991
23	<b>Total Capital Assets</b>			58,576,554	32,760,236
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	25,736		
34	<b>Total Current Liabilities</b>		25,736		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			32,760,236
37	<b>Total Long-Term Liabilities</b>				32,760,236
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			58,576,554	
41	<b>Total Liabilities and Fund Balance</b>		25,736	58,576,554	32,760,236

**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	<b>LOCAL SOURCES</b>	1000	7,808,414	2,270,416	2,562,878	905,042	654,938	0	33,666	483,115	147,905
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	<b>STATE SOURCES</b>	3000	17,132,620	1,320,365	0	1,039,915	0	0	0	0	0
7	<b>FEDERAL SOURCES</b>	4000	3,253,128	52,583	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		28,194,162	3,643,364	2,562,878	1,944,957	654,938	0	33,666	483,115	147,905
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,180,017	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		34,374,179	3,643,364	2,562,878	1,944,957	654,938	0	33,666	483,115	147,905
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	<b>Instruction</b>	1000	13,966,451				239,468				
13	Support Services	2000	9,183,277	3,733,651		1,509,742	777,025	0		785,116	338,840
14	Community Services	3000	440,283	0		0	43,461				
15	Payments to Other Districts & Governmental Units	4000	2,820,569	101,937	0	37,664	0	0		0	0
16	Debt Service	5000	0	0	5,802,056	25,658	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		26,410,580	3,835,588	5,802,056	1,573,064	1,059,954	0		785,116	338,840
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,180,017	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		32,590,597	3,835,588	5,802,056	1,573,064	1,059,954	0		785,116	338,840
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,783,582	(192,224)	(3,239,178)	371,893	(405,016)	0	33,666	(302,001)	(190,935)
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	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	454,444	0	300,000	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	9,459,094	0		0	7,255,906	0	0
34	Premium on Bonds Sold	7220	0	0	(83,851)	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	650	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			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	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	134,822	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		650	454,444	9,510,065	300,000	0	0	7,255,906	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							754,444		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <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	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	134,822	8,830,468	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		0	134,822	8,830,468	0	0	0	754,444	0	0
77	<b>Total Other Sources/Uses of Funds</b>		650	319,622	679,597	300,000	0	0	6,501,462	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,784,232	127,398	(2,559,581)	671,893	(405,016)	0	6,535,128	(302,001)	(190,935)
79	<b>Fund Balances - July 1, 2017</b>		1,202,470	170,774	3,927,826	163,182	1,304,243	0	918,896	557,728	202,407
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2018</b>		2,986,702	298,172	1,368,245	835,075	899,227	0	7,454,024	255,727	11,472

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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>		7,419,871	1,269,181	2,539,757	587,100	204,389	0	(2,706)	478,910	145,902
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	255,030	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					410,128				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>7,674,901</b>	<b>1,269,181</b>	<b>2,539,757</b>	<b>587,100</b>	<b>614,517</b>	<b>0</b>	<b>(2,706)</b>	<b>478,910</b>	<b>145,902</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	0	957,388	0	0	27,418	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>957,388</b>	<b>0</b>	<b>0</b>	<b>27,418</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	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>0</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	30,564	5,398	23,121	2,742	13,003	0	36,372	4,205	2,003
66	Gain or Loss on Sale of Investments	1520	7,521	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>38,085</b>	<b>5,398</b>	<b>23,121</b>	<b>2,742</b>	<b>13,003</b>	<b>0</b>	<b>36,372</b>	<b>4,205</b>	<b>2,003</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		<b>0</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	62,825	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		<b>62,825</b>	<b>0</b>							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		<b>0</b>								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	0							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	32,603	38,449	0	315,200	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
108	<b>Total Other Revenue from Local Sources</b>		32,603	38,449	0	315,200	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	7,808,414	2,270,416	2,562,878	905,042	654,938	0	33,666	483,115	147,905
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<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	14,542,087	1,320,365	0	342,144	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		14,542,087	1,320,365	0	342,144	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	307,380			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	194,484			0					
126	Special Education - Personnel	3110	152,498	0		0					
127	Special Education - Orphanage - Individual	3120	159,007			0					
128	Special Education - Orphanage - Summer Individual	3130	9,550			0					
129	Special Education - Summer School	3145	24,972			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		847,891	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	4,165	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	870	0			0				
140	<b>Total Career and Technical Education</b>		5,035	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	341,630				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		341,630				0				



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	20,764								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500	0	0		89,496	0				
152	Transportation - Special Education	3510	0	0		608,275	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>697,771</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	1,373,803	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0	0			0
164	Chicago Educational Services Block Grant	3767	0	0		0	0	0			0
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,410	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>2,590,533</b>	<b>0</b>	<b>0</b>	<b>697,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>17,132,620</b>	<b>1,320,365</b>	<b>0</b>	<b>1,039,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
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	0	0		0	0				
188	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	971,673				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	220,614				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		1,192,287				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	1,262,883	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	<b>Total Title I</b>		1,262,883	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	0	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	15,943	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	<b>Total Federal - Special Education</b>		15,943	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0		0	0			0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0		0	0			0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0		0	0			0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0		0	0			0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0			0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0		0	0			0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0		0	0			0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0			0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	146,070			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	78,947	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	39,560	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	387,724	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	129,714	52,583		0	0	0			0
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		3,253,128	52,583	0	0	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	3,253,128	52,583	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		28,194,162	3,643,364	2,562,878	1,944,957	654,938	0	33,666	483,115	147,905

**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	7,553,541	1,075,440	44,451	692,833	291,897	0	0	0	9,658,162
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	593,099	85,265	5,688	68,337	0	0	0	0	752,389
8	Special Education Programs (Functions 1200-1220)	1200	1,299,841	203,937	43,192	11,766	0	0	0	0	1,558,736
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	1,084	17,301	72	16,907	0	0	0	0	35,364
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	98,975	9,070	0	23,278	0	0	0	0	131,323
15	Summer School Programs	1600	37,186	14,068	671	13,872	0	0	0	0	65,797
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	1,489,289	240,710	0	11,559	23,122	0	0	0	1,764,680
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						0			0
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>11,073,015</b>	<b>1,645,791</b>	<b>94,074</b>	<b>838,552</b>	<b>315,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,966,451</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	607,540	72,775	0	15,280	0	0	0	0	695,595
37	Guidance Services	2120	0	0	0	2,380	0	0	0	0	2,380
38	Health Services	2130	315,054	66,071	12,048	4,488	0	0	0	0	397,661
39	Psychological Services	2140	229,749	31,979	2,250	15,969	0	0	0	0	279,947
40	Speech Pathology & Audiology Services	2150	0	0	0	2,299	0	0	0	0	2,299
41	Other Support Services - Pupils (Describe & Itemize)	2190	240,311	7,688	0	0	0	0	0	0	247,999
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,392,654</b>	<b>178,513</b>	<b>14,298</b>	<b>40,416</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,625,881</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	443,719	60,378	184,815	30,281	0	0	0	0	719,193
45	Educational Media Services	2220	131,537	20,197	0	12,648	149,245	0	0	0	313,627
46	Assessment & Testing	2230	0	0	33,798	198	0	0	0	0	33,996
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>575,256</b>	<b>80,575</b>	<b>218,613</b>	<b>43,127</b>	<b>149,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,066,816</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	70,330	313,839	386,035	11,753	7,845	39,564	0	0	829,366
50	Executive Administration Services	2320	282,669	67,024	107,296	5,076	0	0	0	0	462,065
51	Special Area Administration Services	2330	160,652	26,226	28,719	18,558	0	0	0	0	234,155
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>513,651</b>	<b>407,089</b>	<b>522,050</b>	<b>35,387</b>	<b>7,845</b>	<b>39,564</b>	<b>0</b>	<b>0</b>	<b>1,525,586</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	1,405,200	218,100	0	0	0	0	0	0	1,623,300
56	Other Support Services - School Admin (Describe & Itemize)	2490	31,970	6,121	0	0	0	0	0	0	38,091
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,437,170</b>	<b>224,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,661,391</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	273,016	28,852	14,859	3,209	79,661	0	0	0	399,597
60	Fiscal Services	2520	0	0	0	0	0	0	0	0	0
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	27,125	0	0	0	0	0	0	0	27,125
63	Food Services	2560	516,308	11,179	5,327	889,173	0	0	0	0	1,421,987
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>816,449</b>	<b>40,031</b>	<b>20,186</b>	<b>892,382</b>	<b>79,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,848,709</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	130,000	1,898	0	0	0	0	0	0	131,898
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	260,428	41,473	77,000	13,005	3,145	0	0	0	395,051
71	Data Processing Services	2660	348,829	51,160	84,936	162,505	276,567	0	0	0	923,997
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>739,257</b>	<b>94,531</b>	<b>161,936</b>	<b>175,510</b>	<b>279,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,450,946</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	3,948	0	0	0	0	3,948
74	<b>Total Support Services</b>	<b>2000</b>	<b>5,474,437</b>	<b>1,024,960</b>	<b>937,083</b>	<b>1,190,770</b>	<b>516,463</b>	<b>39,564</b>	<b>0</b>	<b>0</b>	<b>9,183,277</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>311,736</b>	<b>41,783</b>	<b>48,123</b>	<b>38,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>440,283</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			0			0
79	Payments for Special Education Programs	4120			2,820,569			0			2,820,569
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>2,820,569</b>			<b>0</b>			<b>2,820,569</b>
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	<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			0			0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>2,820,569</b>			<b>0</b>			<b>2,820,569</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			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			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		16,859,188	2,712,534	3,899,849	2,067,963	831,482	39,564	0	0	26,410,580
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,783,582
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	0	0	0	0	0	0	0	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	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	1,624,496	196,814	1,152,500	694,682	65,159	0	0	0	3,733,651
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,624,496</b>	<b>196,814</b>	<b>1,152,500</b>	<b>694,682</b>	<b>65,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,733,651</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>1,624,496</b>	<b>196,814</b>	<b>1,152,500</b>	<b>694,682</b>	<b>65,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,733,651</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	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			0			0
134	Payments for Special Education Programs	4120			101,937			0			101,937
135	Payments for CTE Programs	4140			0			0			0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
137	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>101,937</b>			<b>0</b>			<b>101,937</b>
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>101,937</b>			<b>0</b>			<b>101,937</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						0			0
143	Tax Anticipation Notes	5120						0			0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
145	State Aid Anticipation Certificates	5140						0			0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
147	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0
149	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
150	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
151	<b>Total Direct Disbursements/Expenditures</b>		1,624,496	196,814	1,254,437	694,682	65,159	0	0	0	3,835,588
152	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										(192,224)
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			0
158	Payments for Special Education Programs	4120						0			0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0
160	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</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						0			0
164	Tax Anticipation Notes	5120						0			0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
166	State Aid Anticipation Certificates	5140						0			0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
168	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						971,379			971,379
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b> <b>(Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						4,111,455			4,111,455
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>				0		719,222			719,222
172	<b>Total Debt Services</b>	<b>5000</b>				<b>0</b>		<b>5,802,056</b>			<b>5,802,056</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
174	<b>Total Disbursements/ Expenditures</b>					<b>0</b>		<b>5,802,056</b>			<b>5,802,056</b>
175	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,239,178)</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	0	0	0	0	0	0	0	0	0
181	<b>SUPPORT SERVICES - BUSINESS</b>										
182	Pupil Transportation Services	2550	558,288	49,604	774,892	63,381	63,577	0	0	0	1,509,742
183	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
184	<b>Total Support Services</b>	<b>2000</b>	<b>558,288</b>	<b>49,604</b>	<b>774,892</b>	<b>63,381</b>	<b>63,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,509,742</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
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			0
189	Payments for Special Education Programs	4120						37,664			37,664
190	Payments for Adult/Continuing Education Programs	4130						0			0
191	Payments for CTE Programs	4140						0			0
192	Payments for Community College Programs	4170						0			0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>						<b>37,664</b>			<b>37,664</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>						0			0
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>37,664</b>			<b>37,664</b>
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
199	Tax Anticipation Warrants	5110						0			0
200	Tax Anticipation Notes	5120						0			0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
202	State Aid Anticipation Certificates	5140						0			0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
204	Total Debt Services - Interest On Short-Term Debt	5100						0			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)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,547			2,547
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									
206	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400						23,111			23,111
208	<b>Total Debt Services</b>	<b>5000</b>						<b>25,658</b>			<b>25,658</b>
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	<b>Total Disbursements/ Expenditures</b>		558,288	49,604	812,556	63,381	63,577	25,658	0	0	1,573,064
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										371,893
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		124,069							124,069
216	Pre-K Programs	1125		31,500							31,500
217	Special Education Programs (Functions 1200-1220)	1200		51,933							51,933
218	Special Education Programs - Pre-K	1225		0							0
219	Remedial and Supplemental Programs - K-12	1250		16							16
220	Remedial and Supplemental Programs - Pre-K	1275		0							0
221	Adult/Continuing Education Programs	1300		0							0
222	CTE Programs	1400		0							0
223	Interscholastic Programs	1500		2,790							2,790
224	Summer School Programs	1600		1,261							1,261
225	Gifted Programs	1650		0							0
226	Driver's Education Programs	1700		0							0
227	Bilingual Programs	1800		27,899							27,899
228	Truants' Alternative & Optional Programs	1900		0							0
229	<b>Total Instruction</b>	<b>1000</b>		<b>239,468</b>							<b>239,468</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
231	<b>SUPPORT SERVICES - PUPILS</b>										
232	Attendance & Social Work Services	2110		8,809							8,809
233	Guidance Services	2120		0							0
234	Health Services	2130		39,436							39,436
235	Psychological Services	2140		3,331							3,331
236	Speech Pathology & Audiology Services	2150		0							0
237	Other Support Services - Pupils (Describe & Itemize)	2190		3,481							3,481
238	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>55,057</b>							<b>55,057</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
240	Improvement of Instruction Services	2210		14,852							14,852
241	Educational Media Services	2220		8,423							8,423
242	Assessment & Testing	2230		0							0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>23,275</b>							<b>23,275</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
245	Board of Education Services	2310		5,587							5,587
246	Executive Administration Services	2320		15,830							15,830
247	Service Area Administrative Services	2330		10,358							10,358
248	Claims Paid from Self Insurance Fund	2361		0							0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362		0							0
250	Unemployment Insurance Pymts	2363		0							0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0
252	Risk Management and Claims Services Payments	2365		0							0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
253	Judgment and Settlements	2366		0							0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
255	Reciprocal Insurance Payments	2368		0							0
256	Legal Services	2369		0							0
257	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>31,775</b>							<b>31,775</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
259	Office of the Principal Services	2410		79,211							79,211
260	Other Support Services - School Administration (Describe & Itemize)	2490		1,365							1,365
261	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>80,576</b>							<b>80,576</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>										
263	Direction of Business Support Services	2510		47,047							47,047
264	Fiscal Services	2520		0							0
265	Facilities Acquisition & Construction Services	2530		0							0
266	Operation & Maintenance of Plant Services	2540		300,604							300,604
267	Pupil Transportation Services	2550		82,652							82,652
268	Food Services	2560		45,200							45,200
269	Internal Services	2570		0							0
270	<b>Total Support Services - Business</b>	<b>2500</b>		<b>475,503</b>							<b>475,503</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>										
272	Direction of Central Support Services	2610		0							0
273	Planning, Research, Development, & Evaluation Services	2620		1,885							1,885
274	Information Services	2630		0							0
275	Staff Services	2640		45,299							45,299
276	Data Processing Services	2660		60,572							60,572
277	<b>Total Support Services - Central</b>	<b>2600</b>		<b>107,756</b>							<b>107,756</b>
278	Other Support Services (Describe & Itemize)	2900		3,083							3,083
279	<b>Total Support Services</b>	<b>2000</b>		<b>777,025</b>							<b>777,025</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>43,461</b>							<b>43,461</b>
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							0
284	Payments for CTE Programs	4140		0							0
285	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
286	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
287	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
288	Tax Anticipation Warrants	5110						0			0
289	Tax Anticipation Notes	5120						0			0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
291	State Aid Anticipation Certificates	5140						0			0
292	Other (Describe & Itemize)	5150						0			0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
295	<b>Total Disbursements/Expenditures</b>			<b>1,059,954</b>				<b>0</b>			<b>1,059,954</b>
296	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(405,016)</b>
297											

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
298	<b>60 - CAPITAL PROJECTS (CP)</b>										
299	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
300	<b>SUPPORT SERVICES - BUSINESS</b>										
301	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
302	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
304	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
305	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>										
306	Payments to Regular Programs (In-State)	4110			0			0			0
307	Payments for Special Education Programs	4120			0			0			0
308	Payments for CTE Programs	4140			0			0			0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
310	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
311	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>0</b>
314											
315	<b>70 - WORKING CASH (WC)</b>										
316											
317	<b>80 - TORT FUND (TF)</b>										
318	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
319	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0	0	276,535	0	0	0	0	0	276,535
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	307,309	0	0	0	0	0	307,309
323	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
326	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
327	Legal Services	2369	0	0	78,358	0	0	122,914	0	0	201,272
328	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
329	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>662,202</b>	<b>0</b>	<b>0</b>	<b>122,914</b>	<b>0</b>	<b>0</b>	<b>785,116</b>
331	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>									
332	Payments for Regular Programs	4110						0			0
333	Payments for Special Education Programs	4120						0			0
334	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
335	<b>DEBT SERVICES (TF)</b>	<b>5000</b>									
336	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
337	Tax Anticipation Warrants	5110						0			0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
339	Other Interest or Short-Term Debt	5150						0			0
340	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						<b>0</b>			<b>0</b>
341	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
342	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>662,202</b>	<b>0</b>	<b>0</b>	<b>122,914</b>	<b>0</b>	<b>0</b>	<b>785,116</b>
343	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(302,001)</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
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	0	0	0	321,077	0	0	0	321,077
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,077</b>
351	Other Support Services (Describe & Itemize)	2900	17,763	0	0	0	0	0	0	0	17,763
352	<b>Total Support Services</b>	<b>2000</b>	<b>17,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,840</b>
353	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
354	Payments to Regular Programs	4110						0			0
355	Payments to Special Education Programs	4120						0			0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
357	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
360	Tax Anticipation Warrants	5110						0			0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
362	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0
365	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
367	<b>Total Disbursements/Expenditures</b>		<b>17,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,840</b>
368	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(190,935)</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	9,241,142
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	718,257
8	Special Education Programs (Functions 1200-1220)	1200	1,577,095
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	5,000
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	160,857
15	Summer School Programs	1600	59,221
16	Gifted Programs	1650	0
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	1,812,413
19	Truant Alternative & Optional Programs	1900	0
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>13,573,985</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	689,701
37	Guidance Services	2120	0
38	Health Services	2130	432,653
39	Psychological Services	2140	271,727
40	Speech Pathology & Audiology Services	2150	5,000
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	257,931
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,657,012</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	817,861
45	Educational Media Services	2220	232,443
46	Assessment & Testing	2230	33,887
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,084,191</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	640,863
50	Executive Administration Services	2320	381,238
51	Special Area Administration Services	2330	210,301
52	Tort Immunity Services	2360 - 2370	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,232,402</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	1,667,440
56	Other Support Services - School Admin (Describe & Itemize)	2490	31,169
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,698,609</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	374,621
60	Fiscal Services	2520	0
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	35,000
63	Food Services	2560	1,672,231
64	Internal Services	2570	0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,081,852</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	142,042
69	Information Services	2630	0
70	Staff Services	2640	409,040
71	Data Processing Services	2660	782,005
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>1,333,087</b>
73	Other Support Services (Describe & Itemize)	2900	2,500
74	<b>Total Support Services</b>	<b>2000</b>	<b>9,089,653</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>412,470</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	3,162,586
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>3,162,586</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	0
91	Other Payments to In-State Govt Units	4290	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>0</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>
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>3,162,586</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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
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>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200	0
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>26,238,694</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	0
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	3,475,277
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,475,277</b>
128	Other Support Services (Describe & Itemize)	2900	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>3,475,277</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</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	0
134	Payments for Special Education Programs	4120	120,789
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>	<b>120,789</b>
138	Payments to Other Govt. Units (Out of State)	4400	0
139	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>120,789</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	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>	<b>0</b>
148	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</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>	<b>0</b>
151	<b>Total Direct Disbursements/Expenditures</b>		<b>3,596,066</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	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>	<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	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>	<b>0</b>
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>798,220</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>	
170	(Lease/Purchase Principal Retired) <sup>11</sup>		1,839,000
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>0</b>
172	<b>Total Debt Services</b>	<b>5000</b>	<b>2,637,220</b>
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	<b>0</b>
174	<b>Total Disbursements/ Expenditures</b>		<b>2,637,220</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	0
181	<b>SUPPORT SERVICES - BUSINESS</b>		
182	Pupil Transportation Services	2550	1,729,956
183	Other Support Services (Describe & Itemize)	2900	0
184	<b>Total Support Services</b>	<b>2000</b>	<b>1,729,956</b>
185	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</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	0
189	Payments for Special Education Programs	4120	44,298
190	Payments for Adult/Continuing Education Programs	4130	0
191	Payments for CTE Programs	4140	0
192	Payments for Community College Programs	4170	0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
194	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>44,298</b>
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	<b>0</b>
196	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>44,298</b>
197	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
198	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
199	Tax Anticipation Warrants	5110	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



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			
204	Total Debt Services - Interest On Short-Term Debt	5100	0

**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
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300	
206	(Lease/Purchase Principal Retired) <sup>11</sup>		0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
208	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
209	PROVISION FOR CONTINGENCIES (TR)	6000	0
210	<b>Total Disbursements/ Expenditures</b>		<b>1,774,254</b>
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
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	129,403
216	Pre-K Programs	1125	32,528
217	Special Education Programs (Functions 1200-1220)	1200	54,067
218	Special Education Programs - Pre-K	1225	0
219	Remedial and Supplemental Programs - K-12	1250	0
220	Remedial and Supplemental Programs - Pre-K	1275	0
221	Adult/Continuing Education Programs	1300	0
222	CTE Programs	1400	0
223	Interscholastic Programs	1500	2,336
224	Summer School Programs	1600	538
225	Gifted Programs	1650	0
226	Driver's Education Programs	1700	0
227	Bilingual Programs	1800	29,363
228	Truants' Alternative & Optional Programs	1900	0
229	<b>Total Instruction</b>	<b>1000</b>	<b>248,235</b>
230	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
231	<b>SUPPORT SERVICES - PUPILS</b>		
232	Attendance & Social Work Services	2110	8,809
233	Guidance Services	2120	0
234	Health Services	2130	44,445
235	Psychological Services	2140	3,331
236	Speech Pathology & Audiology Services	2150	0
237	Other Support Services - Pupils (Describe & Itemize)	2190	3,408
238	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>59,993</b>
239	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
240	Improvement of Instruction Services	2210	15,977
241	Educational Media Services	2220	10,450
242	Assessment & Testing	2230	0
243	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>26,427</b>
244	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
245	Board of Education Services	2310	4,778
246	Executive Administration Services	2320	15,746
247	Service Area Administrative Services	2330	10,481
248	Claims Paid from Self Insurance Fund	2361	0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	0
250	Unemployment Insurance Pymts	2363	0
251	Insurance Payments (Regular or Self-Insurance)	2364	0
252	Risk Management and Claims Services Payments	2365	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
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>	<b>31,005</b>
258	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
259	Office of the Principal Services	2410	84,608
260	Other Support Services - School Administration (Describe & Itemize)	2490	1,702
261	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>86,310</b>
262	<b>SUPPORT SERVICES - BUSINESS</b>		
263	Direction of Business Support Services	2510	46,667
264	Fiscal Services	2520	0
265	Facilities Acquisition & Construction Services	2530	0
266	Operation & Maintenance of Plant Services	2540	305,838
267	Pupil Transportation Services	2550	104,048
268	Food Services	2560	52,637
269	Internal Services	2570	0
270	<b>Total Support Services - Business</b>	<b>2500</b>	<b>509,190</b>
271	<b>SUPPORT SERVICES - CENTRAL</b>		
272	Direction of Central Support Services	2610	0
273	Planning, Research, Development, & Evaluation Services	2620	1,885
274	Information Services	2630	0
275	Staff Services	2640	47,977
276	Data Processing Services	2660	65,286
277	<b>Total Support Services - Central</b>	<b>2600</b>	<b>115,148</b>
278	Other Support Services (Describe & Itemize)	2900	4,133
279	<b>Total Support Services</b>	<b>2000</b>	<b>832,206</b>
280	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>45,690</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	0
284	Payments for CTE Programs	4140	0
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	0
289	Tax Anticipation Notes	5120	0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
291	State Aid Anticipation Certificates	5140	0
292	Other (Describe & Itemize)	5150	0
293	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
294	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	<b>0</b>
295	<b>Total Disbursements/Expenditures</b>		<b>1,126,131</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
298	<b>60 - CAPITAL PROJECTS (CP)</b>		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	0
302	Other Support Services (Describe & Itemize)	2900	0
303	<b>Total Support Services</b>	<b>2000</b>	<b>0</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	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>	<b>0</b>
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
312	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
313	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
314			
315	<b>70 - WORKING CASH (WC)</b>		
316			
317	<b>80 - TORT FUND (TF)</b>		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	0
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	276,535
321	Unemployment Insurance Payments	2363	0
322	Insurance Payments (Regular or Self-Insurance)	2364	300,000
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	175,000
328	Property Insurance (Buildings & Grounds)	2371	0
329	Vehicle Insurance (Transporation)	2372	0
330	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>751,535</b>
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>	<b>0</b>
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>	<b>0</b>
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	0
342	<b>Total Disbursements/Expenditures</b>		<b>751,535</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	Description (Enter Whole Dollars)	Funct #	Budget
345	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
346	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>	
347	<b>SUPPORT SERVICES - BUSINESS</b>		
348	Facilities Acquisition & Construction Services	2530	0
349	Operation & Maintenance of Plant Services	2540	115,000
350	<b>Total Support Services - Business</b>	<b>2500</b>	<b>115,000</b>
351	Other Support Services (Describe & Itemize)	2900	23,468
352	<b>Total Support Services</b>	<b>2000</b>	<b>138,468</b>
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>	<b>0</b>
358	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
359	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
360	Tax Anticipation Warrants	5110	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>	<b>0</b>
363	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
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>	<b>0</b>
366	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	<b>0</b>
367	<b>Total Disbursements/Expenditures</b>		<b>138,468</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	7,419,871	3,551,946	3,867,925	8,607,637	5,055,691
5	Operations & Maintenance	1,269,181	663,451	605,730	1,607,779	944,328
6	Debt Services **	2,539,757	1,234,239	1,305,518	2,990,841	1,756,602
7	Transportation	587,100	274,181	312,919	664,439	390,258
8	Municipal Retirement	204,389	114,242	90,147	276,849	162,607
9	Capital Improvements	0		0		0
10	Working Cash	(2,706)	423	(3,129)	1,025	602
11	Tort Immunity	478,910	224,394	254,516	543,787	319,393
12	Fire Prevention & Safety	145,902	65,160	80,742	157,906	92,746
13	Leasing Levy	0		0		0
14	Special Education	255,030	114,242	140,788	276,849	162,607
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	410,128	114,242	295,886	276,849	162,607
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>13,307,562</b>	<b>6,356,520</b>	<b>6,951,042</b>	<b>15,403,961</b>	<b>9,047,441</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2017</b>	<b>Issued July 1, 2017 thru June 30, 2018</b>	<b>Retired July 1, 2017 thru June 30, 2018</b>	<b>Outstanding Ending June 30, 2018</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					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 2204B	10/01/04	7,475,000	3	2,125,000		(2,125,000)		0	
32	Series 2009A	11/15/09	4,000,000	7	1,315,000		(545,000)	115,000	655,000	627,603
33	Series 2009B	11/15/09	9,525,000	7	6,325,000		(1,220,000)		5,105,000	4,891,470
34	Series 2010A	06/15/10	6,540,000	7	5,515,000		(185,000)	110,000	5,220,000	5,001,660
35	Series 2010B	06/15/10	2,850,000	7	1,775,000		(235,000)	205,000	1,335,000	1,279,160
36	Series 2010C	06/15/10	5,632,166	8	5,362,166		(1,705,067)		3,657,099	3,504,131
37	Series 2010D	06/15/10	3,830,000	7	2,610,000			230,000	2,380,000	2,280,450
38	QZAB Series 2006	10/30/06	2,632,500	9	1,095,880			176,455	919,425	880,968
39	Capital Lease - Buses	09/15/15	119,800	Capital lease	71,823			23,111	48,712	48,712
40	Series 2017	10/05/17	16,715,000	1,3		16,715,000		3,275,000	13,440,000	12,877,837
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			59,319,466		26,194,869	16,715,000	(6,015,067)	4,134,566	32,760,236	31,391,991
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	Cash Basis Fund Balance as of July 1, 2017										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		255,030			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	255,030	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		255,030			
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>									0	
22	Other Disbursements (Describe & Itemize)					--					
23	<b>Total Disbursements</b>						0	255,030	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>						0	0	0	0	0
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32						Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <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	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	2,587,032			2,587,032							2,587,032
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	47,756,837	228,600		47,985,437		50	20,565,186	1,117,088		21,682,274	26,303,163
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	718,410			718,410		20	626,951	41,100		668,051	50,359
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	6,724,944	560,731		7,285,675		10	6,457,269	512,972		6,970,241	315,434
13	5 Yr Schedule	252				0		5				0	0
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260				0		--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>57,787,223</b>	<b>789,331</b>	<b>0</b>	<b>58,576,554</b>			<b>27,649,406</b>	<b>1,671,160</b>	<b>0</b>	<b>29,320,566</b>	<b>29,255,988</b>
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									1,671,160			

	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>						
2	<i>This schedule is completed for school districts only.</i>						
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	\$	26,410,580	
9	O&M	Expenditures 15-22, L151		Total Expenditures		3,835,588	
10	DS	Expenditures 15-22, L174		Total Expenditures		5,802,056	
11	TR	Expenditures 15-22, L210		Total Expenditures		1,573,064	
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		1,059,954	
13	TORT	Expenditures 15-22, L342		Total Expenditures		785,116	
14				<b>Total Expenditures</b>	\$	<b>39,466,358</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		752,389	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		65,797	
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 Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		440,283	
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		2,820,569	
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		831,482	
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		101,937	
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		65,159	
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,111,455	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		37,664	
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		63,577	
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		31,500	
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		1,261	
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		43,461	
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>9,366,534</b>	
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>30,099,824</b>	
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>2,362.88</b>	
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>12,738.62</b>	

	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)</b>						
2	<i>This schedule is completed for school districts only.</i>						
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		0	
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		62,825	
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0	
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		0	
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0	
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		847,891	
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		5,035	
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		341,630	
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		20,764	
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		0	
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		697,771	
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0	
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0	
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0	
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0	
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0	
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0	
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0	
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0	
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,410	
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		1,192,287	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		1,262,883	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		0	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		15,943	
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		0	
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0	
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0	
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0	
164	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0	
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		146,070	
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		78,947	
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		39,560	
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		387,724	
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)		182,297	
175	ED-TR-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3100</b>	<b>Special Education Contributions from EBF Funds **</b>			
176	ED-MR/SS	<b>Revenues (Part of EBF Payment)</b>	<b>3300</b>	<b>English Learning (Bilingual) Contributions from EBF Funds ***</b>			
178				<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>	\$	<b>5,283,037</b>	
179				<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>		<b>24,816,787</b>	
180				<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>		<b>1,671,160</b>	
181				<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>		<b>26,487,947</b>	
182				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>		<b>2,362.88</b>	
183				<b>Total Estimated PCTC (Line 179 divided by Line 180) * \$</b>		<b>11,210.03</b>	
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.						
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.						
188							
189	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>						







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)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			2,097,901	300,000	1,797,901

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>							
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
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			13,890,900		13,890,900	
20	<b>Support Services:</b>							
21	Pupil	2100			1,680,938		1,680,938	
22	Instructional Staff	2200			940,846		940,846	
23	General Admin.	2300			2,334,632		2,334,632	
24	School Admin	2400			1,741,967		1,741,967	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	366,983	0		366,983	0	
27	Fiscal Services	2520	0	0		0	0	
28	Oper. & Maint. Plant Services	2540			3,969,096	3,969,096	0	
29	Pupil Transportation	2550			1,555,942		1,555,942	
30	Food Services	2560			45,200		45,200	
31	Internal Services	2570	0	0		0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			133,783		133,783	
35	Information Services	2630			0		0	
36	Staff Services	2640	437,205	0		437,205	0	
37	Data Processing Services	2660	708,002	0		708,002	0	
38	<b>Other:</b>	2900			7,031		7,031	
39	<b>Community Services</b>	3000			483,744		483,744	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>					(1,797,901)		(1,797,901)
41	<b>Total</b>			1,512,190	24,986,178	5,481,286	21,017,082	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,512,190	Total Indirect costs:	5,481,286	
44				Total Direct Costs:	24,986,178	Total Direct Costs:	21,017,082	
45				=	6.05%	=	26.08%	
46								



	A	B	C	D	E
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>				
2	School Code, Section 17-1.1 (Public Act 99-001)				
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	Bellwood School District 88				
7	06-016-0880-02				
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="color: blue;">➔</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		X	X	
20	Investment Pools		X	X	
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives		X	X	
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
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	<b>OURCING</b>					
2	(97-0357)					
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	SELF					
20	Proviso School Treasurer's Office					
21						
22						
23						
24						
25						
26	Proviso Area for Exceptional Children					
27						
28						
29						
30						
31						
32						
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: Bellwood School District 88

RCDT Number: 06-016-0880-02

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	462,065		462,065	414,616		414,616
2. Special Area Administration Services	2330	234,155		234,155	253,231		253,231
3. Other Support Services - School Administration	2490	38,091		38,091	42,019		42,019
4. Direction of Business Support Services	2510	399,597	0	399,597	391,096		391,096
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>1,133,908</b>	<b>0</b>	<b>1,133,908</b>	<b>1,100,962</b>	<b>0</b>	<b>1,100,962</b>
<b>9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>							<b>-3%</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. Page 24 - Other debt reductions - bond refunding
2. Audit Check - principal payment on capital leases \$23,111 in relation to the District's buses was paid out of Transportation in accordance with IPAM.
- 3.
- 4.

Bellwood School District 88  
06-016-0880-02

Reference Pages.

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



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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> <li>• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.</li> </ul>					
5	<ul style="list-style-type: none"> <li>• If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.</li> </ul>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	<b>Direct Revenues</b>	28,194,162	3,643,364	1,944,957	33,666	33,816,149
9	<b>Direct Expenditures</b>	26,410,580	3,835,588	1,573,064		31,819,232
10	<b>Difference</b>	1,783,582	(192,224)	371,893	33,666	<b>1,996,917</b>
11	<b>Fund Balance - June 30, 2018</b>	2,986,702	298,172	835,075	7,454,024	<b>11,573,973</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						



### Audit Checklist

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

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

### Balancing Schedule

*Check this Section for Error Messages*

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

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