

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page )</i>	<u>Accounting Basis:</u> <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>07-016-113A-02</b>	Filing Status: <b>Submit electronic AFR directly to ISBE</b>	Name of Auditing Firm: <b>Lauterbach &amp; Amen, LLP</b>
County Name: <b>Cook and DuPage</b>	Click on the Link to Submit: <a href="#">Send ISBE a File</a>	Name of Audit Manager: <b>Matt Beran</b>
Name of School District/Joint Agreement: <b>Lemont Bromberek CSD 113A</b>	<b>0</b>	Address: <b>668 N River Road</b>
Address: <b>16100 West 127th Street</b>	<b>Single Audit Status:</b>	City: <b>Naperville</b>
City: <b>Lemont</b>	<input checked="" type="checkbox"/> YES NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	State: <b>IL</b>
Email Address: <a href="mailto:corzel@sd113a.org">corzel@sd113a.org</a>	Reviewed by District Superintendent/Administrator <input type="checkbox"/>	Fax Number: <b>630-393-1483</b>
Zip Code: <b>60439</b>	Reviewed by Township Treasurer (Cook County only) <input type="checkbox"/>	Expiration Date: <b>9/30/2021</b>
<b>Annual Financial Report</b> Type of Auditor's Report issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified	Name of Township: <input type="checkbox"/>	Email Address: <a href="mailto:mberan@LauterbachAmen.com">mberan@LauterbachAmen.com</a>
District Superintendent/Administrator Name (Type or Print): <b>Dr. Courtney Orzel</b>	Township Treasurer Name (type or print) <input type="checkbox"/>	ISBE Use Only
Email Address: <a href="mailto:Corzel@SD113A.org">Corzel@SD113A.org</a>	Email Address: <input type="checkbox"/>	Reviewed by Regional Superintendent/Cook ISC <input type="checkbox"/>
Telephone: <b>630-257-2286</b>	Telephone: <input type="checkbox"/>	Regional Superintendent/Cook ISC Name (Type or Print): <input type="checkbox"/>
Signature & Date:	Signature & Date:	Email Address: <input type="checkbox"/>
Signature & Date:	Signature & Date:	Telephone: <input type="checkbox"/>
Signature & Date:	Signature & Date:	Fax Number: <input type="checkbox"/>

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

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



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

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)  
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		8,401	40,500	41,996		90,897
<b>Total</b>						90,897

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

Lauterbach & Amen, LLP  
Name of Audit Firm (print)

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

  
Signature

08/30/2018  
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

<b>FINANCIAL PROFILE INFORMATION</b>									
<i>Required to be completed for School Districts only.</i>									
<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)									
		Tax Year <b>2017</b>			Equalized Assessed Valuation (EAV):			1,204,644,725	
		Educational		Operations & Maintenance		Transportation		Combined Total	
		Rate(s):		0.013530 +		0.001992 +		0.008720 =	
								Working Cash	
								0.000000	
<b>B. Results of Operations *</b>									
		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance	
		24,777,174		22,886,704		1,890,470		17,486,488	
* 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.									
<b>C. Short-Term Debt **</b>									
		CPPRT Notes		TAWs		TANs		TO/EMP. Orders	
		0 +		0 +		0 +		0 +	
		Other		Total					
		0 =		0					
** The numbers shown are the sum of entries on page 25.									
<b>D. Long-Term Debt</b>									
Check the applicable box for long-term debt allowance by type of district.									
		<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,				83,120,486			
		<input type="checkbox"/> b. 13.8% for unit districts.							
Long-Term Debt Outstanding:									
		<input type="checkbox"/> c. Long-Term Debt (Principal only)		Acct					
		Outstanding:.....		511		7,363,153			
<b>E. Material Impact on Financial Position</b>									
If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.									
Attach sheets as needed explaining each item checked.									
<input type="checkbox"/> Pending Litigation									
<input type="checkbox"/> Material Decrease in EAV									
<input type="checkbox"/> Material Increase/Decrease in Enrollment									
<input type="checkbox"/> Adverse Arbitration Ruling									
<input type="checkbox"/> Passage of Referendum									
<input type="checkbox"/> Taxes Filed Under Protest									
<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)									
<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)									
Comments:									

**ESTIMATED FINANCIAL PROFILE SUMMARY**

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Lemont Bromberek CSD 113A

**District Code:** 07-016-113A-02

**County Name:** Cook and DuPage

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)

EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10)

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)

Total Long-Term Debt Allowed (P3, Cell H31)

	Total	Ratio	Score
Funds 10, 20, 40, 70 + (50 & 80 if negative)	17,486,488.00	0.706	4
Funds 10, 20, 40, & 70,	24,777,174.00		0.35
Minus Funds 10 & 20	0.00		1.40
<b>Total</b>			<b>4</b>
Funds 10, 20 & 40	22,886,704.00	0.924	4
Funds 10, 20, 40 & 70,	24,777,174.00		0
Minus Funds 10 & 20	0.00		0.35
<b>Total</b>		<b>0</b>	<b>1.40</b>
<b>Total</b>	<b>19,478,751.00</b>	<b>Days</b>	<b>4</b>
Funds 10, 20 40 & 70		306.39	0.10
Funds 10, 20, 40 divided by 360	63,574.18		0.40
<b>Total</b>		<b>Percent</b>	<b>4</b>
Funds 10, 20 & 40	0.00	100.00	0.10
(.85 x EAV) x Sum of Combined Tax Rates	24,820,499.91		0.40
<b>Total</b>		<b>Percent</b>	<b>4</b>
7,363,153.00		91.14	0.10
83,120,486.03			0.40
<b>Total Profile Score:</b>			<b>4.00</b>

\*

**Estimated 2019 Financial Profile Designation: RECOGNITION**

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

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

<b>ASSETS</b> (Enter Whole Dollars)		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>CURRENT ASSETS (100)</b>											
Cash (Accounts 111 through 115) <sup>1</sup>			16,472,723	1,826,242	4,511,211	1,179,786	504,140	1,787,310			
Investments		120									
Taxes Receivable		130	8,542,206	1,217,083	2,623,757	439,760	342,493				
Interfund Receivables		140									
Intergovernmental Accounts Receivable		150	152,499								
Other Receivables		160				48,901					
Inventory		170									
Prepaid Items		180									
Other Current Assets (Describe & Itemize)		190									
<b>Total Current Assets</b>			25,167,428	3,043,325	7,134,968	1,668,447	846,633	1,787,310	0	0	0
<b>CAPITAL ASSETS (200)</b>											
Works of Art & Historical Treasures		210									
Land		220									
Building & Building Improvements		230									
Site Improvements & Infrastructure		240									
Capitalized Equipment		250									
Construction in Progress		260									
Amount Available in Debt Service Funds		340									
Amount to be Provided for Payment on Long-Term Debt		350									
<b>Total Capital Assets</b>											
<b>CURRENT LIABILITIES (400)</b>											
Interfund Payables		410									
Intergovernmental Accounts Payable		420									
Other Payables		430	100,852	97,767		17,742	122,021	69,146			
Contracts Payable		440									
Loans Payable		460									
Salaries & Benefits Payable		470	1,595,042								
Payroll Deductions & Withholdings		480	581								
Deferred Revenues & Other Current Liabilities		490	8,897,318	1,240,659	2,675,420	442,751	349,140				
Due to Activity Fund Organizations		493									
<b>Total Current Liabilities</b>			10,593,793	1,338,426	2,675,420	460,493	471,161	69,146	0	0	0
<b>LONG-TERM LIABILITIES (500)</b>											
Long-Term Debt Payable (General Obligation, Revenue, Other)		511									
<b>Total Long-Term Liabilities</b>											
Reserved Fund Balance		714		1,704,899	4,459,548	1,207,954	375,472	1,718,164			
Unreserved Fund Balance		730	14,573,635								
Investment in General Fixed Assets											
<b>Total Liabilities and Fund Balance</b>			25,167,428	3,043,325	7,134,968	1,668,447	846,633	1,787,310	0	0	0



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

ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>				
Cash (Accounts 111 through 115) <sup>1</sup>		101,012		
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
<b>Total Current Assets</b>		101,012		
<b>CAPITAL ASSETS (200)</b>				
Works of Art & Historical Treasures	210			
Land	220		1,507,280	
Building & Building Improvements	230		33,268,950	
Site Improvements & Infrastructure	240		1,349,000	
Capitalized Equipment	250		4,093,769	
Construction in Progress	260			
Amount Available in Debt Service Funds	340			4,459,548
Amount to be Provided for Payment on Long-Term Debt	350			2,903,605
<b>Total Capital Assets</b>			40,218,999	7,363,153
<b>CURRENT LIABILITIES (400)</b>				
Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493			
<b>Total Current Liabilities</b>		101,012		
<b>LONG-TERM LIABILITIES (500)</b>				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			7,363,153
<b>Total Long-Term Liabilities</b>				7,363,153
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Investment in General Fixed Assets			40,218,999	
<b>Total Liabilities and Fund Balance</b>		101,012	40,218,999	7,363,153

**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**

Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>										
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	18,246,311	2,677,441	4,841,080	941,473	633,642	11,939	0	0	0
	2000	0	0	0	0	0	0	0	0	0
<b>STATE SOURCES</b>										
	3000	1,681,628	0	0	195,214	0	120,418	0	0	0
<b>FEDERAL SOURCES</b>										
	4000	1,035,107	0	0	0	0	0	0	0	0
	4000	20,963,046	2,677,441	4,841,080	1,136,687	633,642	132,357	0	0	0
<b>Total Direct Receipts/Revenues</b>										
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	7,494,897								
<b>Total Receipts/Revenues</b>		28,457,943	2,677,441	4,841,080	1,136,687	633,642	132,357	0	0	0
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>Instruction</b>										
	1000	13,255,719				270,176				
<b>Support Services</b>										
	2000	5,342,966	2,334,672		1,168,391	411,029	962,790		0	0
<b>Community Services</b>										
	3000	33,894	0		3,556	14				
<b>Payments to Other Districts &amp; Governmental Units</b>										
	4000	747,506	0	0	0	0	0		0	0
<b>Debt Service</b>										
	5000	0	0	4,448,222	1,171,947	0	962,790		0	0
<b>Total Direct Disbursements/Expenditures</b>		19,380,085	2,334,672	4,448,222	1,171,947	681,219	962,790		0	0
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	7,494,897								
<b>Total Disbursements/Expenditures</b>		26,874,982	2,334,672	4,448,222	1,171,947	681,219	962,790		0	0
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,582,961	342,769	392,858	(35,260)	(47,577)	(830,433)	0	0	0
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110									
Abatement of the Working Cash Fund <sup>12</sup>	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140	27,190	825,000				1,125,000			
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>6</sup>	7300		18,900							
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
<b>Total Other Sources of Funds</b>		27,190	843,900	0	0	0	1,125,000	0	0	0
<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**

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
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
Transfer Among Funds	8130	750,000			75,000					
Transfer of Interest	8140		1,125,000	27,190			0			
Transfer from Capital Project Fund to O&M Fund	8150									
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
<b>Total Other Uses of Funds</b>		750,000 (722,810)	1,125,000 (281,100)	27,190 (27,190)	75,000 (75,000)	0	0 1,125,000	0	0	0
<b>Total Other Sources/Uses of Funds</b>										
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		860,151	61,669	365,668	(110,260)	(47,577)	294,567			
Expenditures/Disbursements and Other Uses of Funds		13,713,484	1,643,230	4,093,880	1,318,214	423,049	1,423,597			
<b>Fund Balances - July 1, 2017</b>										
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances - June 30, 2018</b>		14,573,635	1,704,999	4,459,548	1,207,954	375,472	1,718,164	0	0	0

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

A		B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
4	Designated Purposes Levies (1110-1120) <sup>7</sup>	1100	16,046,533	2,261,295	4,813,891	922,525	631,648			
5	Leasing Purposes Levy <sup>8</sup>	1130								
6	Special Education Purposes Levy	1140	243,704							
7	FICA/Medicare Only Purposes Levies	1150								
8	Area Vocational Construction Purposes Levy	1160								
9	Summer School Purposes Levy	1170								
10	Other Tax Levies (Describe & Itemize)	1190								
11	<b>Total Ad Valorem Taxes Levied By District</b>		16,290,237	2,261,295	4,813,891	922,525	631,648	0	0	0
<b>PAYMENTS IN LIEU OF TAXES</b>										
12	Mobile Home Privilege Tax	1200								
13	Payments from Local Housing Authorities	1210								
14	Corporate Personal Property Replacement Taxes <sup>9</sup>	1220								
15	Other Payments in Lieu of Taxes (Describe & Itemize)	1230	343,765							
16	<b>Total Payments in Lieu of Taxes</b>		343,765	0	0	0	0	0	0	0
<b>TUITION</b>										
17	Regular - Tuition from Pupils or Parents (In State)	1300								
18	Regular - Tuition from Other Districts (In State)	1311	27,790							
19	Regular - Tuition from Other Sources (In State)	1312								
20	Regular - Tuition from Other Sources (Out of State)	1313								
21	Summer Sch - Tuition from Pupils or Parents (In State)	1314								
22	Summer Sch - Tuition from Other Districts (In State)	1321								
23	Summer Sch - Tuition from Other Sources (In State)	1322								
24	Summer Sch - Tuition from Other Sources (Out of State)	1323								
25	CTE - Tuition from Pupils or Parents (In State)	1324								
26	CTE - Tuition from Other Districts (In State)	1331								
27	CTE - Tuition from Other Sources (In State)	1332								
28	CTE - Tuition from Other Sources (Out of State)	1333								
29	Special Ed - Tuition from Pupils or Parents (In State)	1334								
30	Special Ed - Tuition from Other Districts (In State)	1341								
31	Special Ed - Tuition from Other Sources (In State)	1342								
32	Special Ed - Tuition from Other Sources (Out of State)	1343								
33	Adult - Tuition from Pupils or Parents (In State)	1344								
34	Adult - Tuition from Other Districts (In State)	1351								
35	Adult - Tuition from Other Sources (In State)	1352								
36	Adult - Tuition from Other Sources (Out of State)	1353								
37	<b>Total Tuition</b>		27,790							
<b>TRANSPORTATION FEES</b>										
38	Regular - Transp Fees from Pupils or Parents (In State)	1400								
39	Regular - Transp Fees from Other Districts (In State)	1411				12,779				
40	Regular - Transp Fees from Other Sources (In State)	1412								
41	Regular - Transp Fees from Co-curricular Activities (In State)	1413								
42	Regular Transp Fees from Other Sources (Out of State)	1414								
43	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
44	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
45	Summer Sch - Transp. Fees from Other Sources (In State)	1423								
46	CTE - Transp Fees from Pupils or Parents (In State)	1431								
47	CTE - Transp Fees from Other Districts (In State)	1432								
48	CTE - Transp Fees from Other Sources (In State)	1433								

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1										
2										
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	Total Transportation Fees					12,779				
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>								
65	Interest on Investments	1510	194,637		27,189			11,939		
66	Gain or Loss on Sale of Investments	1520								
67	Total Earnings on Investments		194,637	0	27,189	0	0	11,939	0	0
68	<b>FOOD SERVICE</b>	<b>1600</b>								
69	Sales to Pupils - Lunch	1611	233,709							
70	Sales to Pupils - Breakfast	1612								
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620								
74	Other Food Service (Describe & Itemize)	1690								
75	Total Food Service		233,709							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>								
77	Admissions - Athletic	1711	161,831							
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720	4,213							
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790								
82	Total District/School Activity Income		166,044	0						
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>								
84	Rentals - Regular Textbooks	1811	481,280							
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819	51,679							
88	Sales - Regular Textbooks	1821								
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890								
93	Total Textbook Income		532,959							
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>								
95	Rentals	1910		181,795						
96	Contributions and Donations from Private Sources	1920	44,257							
97	Impact Fees from Municipal or County Governments	1930		170,480						
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950								
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980		56,343						
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								

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

A		B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
2	Other Local Fees (Describe & Itemize)	1993	359,768							
106	Other Local Revenues (Describe & Itemize)	1999	53,145	7,528		6,117	1,994			
107	Total Other Revenue from Local Sources		457,170	416,146	0	6,169	1,994	0	0	0
108	Total Receipts/Revenues from Local Sources	1000	18,246,311	2,677,441	4,841,080	941,473	633,642	11,939	0	0
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
110	Flow-through Revenue from State Sources	2100								
111	Flow-through Revenue from Federal Sources	2200								
112	Other Flow-Through (Describe & Itemize)	2300								
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0		
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
114	UNRESTRICTED GRANTS-IN-AID (3001-3099)									
115	Evidence Based Funding Formula (Section 18-8.15)	3001	1,478,590							
116	General State Aid - Hold Harmless/Supplemental	3002								
117	Reorganization Incentives (Accounts 3005-3021)	3005								
118	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
119	Total Unrestricted Grants-In-Aid		1,478,590	0	0	0	0	0		0
120	RESTRICTED GRANTS-IN-AID (3100 - 3900)									
121	SPECIAL EDUCATION									
122	Special Education - Private Facility Tuition	3100	171,201							
123	Special Education - Funding for Children Requiring Sp ED Services	3105								
124	Special Education - Personnel	3110	17,654							
125	Special Education - Orphanage - Individual	3120	5,203							
126	Special Education - Orphanage - Summer Individual	3130								
127	Special Education - Summer School	3145								
128	Special Education - Other (Describe & Itemize)	3199	194,058	0		0				
129	Total Special Education		388,116							
130	CAREER AND TECHNICAL EDUCATION (CTE)									
131	CTE - Technical Education - Tech Prep	3200								
132	CTE - Secondary Program Improvement (CTEI)	3220								
133	CTE - WECEP	3225								
134	CTE - Agriculture Education	3235								
135	CTE - Instructor Practicum	3240								
136	CTE - Student Organizations	3270								
137	CTE - Other (Describe & Itemize)	3299								
138	Total Career and Technical Education		0	0	0	0	0	0		
139	BILINGUAL EDUCATION									
140	Bilingual Ed - Downstate - TPI and TBE	3305	5,273							
141	Bilingual Education Downstate - Transitional Bilingual Ed	3310	5,273							
142	Total Bilingual Ed		10,546							

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)
1										
2										
145	State Free Lunch & Breakfast	3360	763							
146	School Breakfast Initiative	3365								
147	Driver Education	3370								
148	Adult Ed (from ICCB)	3410								
149	Adult Ed - Other (Describe & Itemize)	3499								
150	<b>TRANSPORTATION</b>									
151	Transportation - Regular and Vocational	3500				33,379				
152	Transportation - Special Education	3510				161,835				
153	Transportation - Other (Describe & Itemize)	3599								
154	<b>Total Transportation</b>		0	0		195,214	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Tuam Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705								
159	Reading Improvement Block Grant	3715								
160	Reading Improvement Block Grant - Reading Recovery	3720								
161	Continued Reading Improvement Block Grant	3725								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								
165	School Safety & Educational Improvement Block Grant	3775								
166	Technology - Technology for Success	3780								
167	State Charter Schools	3815								
168	Extended Learning Opportunities - Summer Bridges	3825								
169	Infrastructure Improvements - Planning/Construction	3920						120,418		
170	School Infrastructure - Maintenance Projects	3925								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,944							
172	<b>Total Restricted Grants-In-Aid</b>		203,038	0	0	195,214	0	120,418	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>1,683,628</b>	<b>0</b>	<b>0</b>	<b>195,214</b>	<b>0</b>	<b>120,418</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								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0	0	0	0	0	0	0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>									
186	<b>TITLE V</b>									
187	Title V - Innovation and Flexibility Formula	4100								
188	Title V - District Projects	4105								

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
1										
2										
189	Title V - Rural Education Initiative (REI)	4107								
190	Title V - Other (Describe & Itemize)	4199								
191	<b>Total Title V</b>		0	0	0		0			
192	<b>FOOD SERVICE</b>									
193	Breakfast Start-Up Expansion	4200								
194	National School Lunch Program	4210	104,268							
195	Special Milk Program	4215								
196	School Breakfast Program	4220								
197	Summer Food Service Program	4225								
198	Child Adult Care Food Program	4226								
199	Fresh Fruits & Vegetables	4240								
200	Food Service - Other (Describe & Itemize)	4299								
201	<b>Total Food Service</b>		104,268				0			
202	<b>TITLE I</b>									
203	Title I - Low Income	4300								
204	Title I - Low Income - Neglected, Private	4305	206,378							
205	Title I - Comprehensive School Reform	4332								
206	Title I - Reading First	4334								
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340	74,655							
210	Title I - Other (Describe & Itemize)	4399								
211	<b>Total Title I</b>		281,033	0			0			
212	<b>TITLE IV</b>									
213	Title IV - Safe & Drug Free Schools - Formula	4400								
214	Title IV - 21st Century Comm Learning Centers	4421								
215	Title IV - Other (Describe & Itemize)	4499								
216	<b>Total Title IV</b>		0	0			0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>									
218	Fed - Spec Education - Preschool Flow-Through	4600	31,692							
219	Fed - Spec Education - Preschool Discretionary	4605								
220	Fed - Spec Education - IDEA - Flow Through	4620	549,504							
221	Fed - Spec Education - IDEA - Room & Board	4625	8,528							
222	Fed - Spec Education - IDEA - Discretionary	4630								
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
224	<b>Total Federal - Special Education</b>		589,724	0			0			
225	<b>CTE - PERKINS</b>									
226	CTE - Perkins - Title IIIE - Tech Prep	4770								
227	CTE - Other (Describe & Itemize)	4799								
228	<b>Total CTE - Perkins</b>		0	0			0			
229	Federal - Adult Education	4810								
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851								
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856								
237	ARRA - IDEA - Part B - Flow-Through	4857								
238	ARRA - Title IID - Technology-Formula	4860								
239	ARRA - Title IID - Technology-Competitive	4861								
240	ARRA - McKinney - Vento Homeless Education	4862								



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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869								
248	ARRA - General State Aid - Other Govt Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds VII	4876								
255	Other ARRA Funds VIII	4877								
256	Other ARRA Funds IX	4878								
257	Other ARRA Funds X	4879								
258	Other ARRA Funds Ed Job Fund Program	4880								
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0	0	0
260	Race to the Top Program	4901								
261	Race to the Top - Preschool Expansion Grant	4902								
262	Advanced Placement Fee/International Baccalaureate	4904								
263	Title II - Immigrant Education Program (IEP)	4905	1,042							
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	26,012							
265	Learn & Serve America	4910								
266	McKinney Education for Homeless Children	4920								
267	Title II - Eisenhower Professional Development Formula	4930								
268	Title II - Teacher Quality	4932	22,890							
269	Federal Charter Schools	4960								
270	Medicaid Matching Funds - Administrative Outreach	4991	10,138							
271	Medicaid Matching Funds - Fee-for-Service Program	4992								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,035,107	0	0	0	0	0	0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	1,035,107	2,677,441	4,841,080	1,136,687	633,642	132,357	0	0
275	<b>Total Direct Receipts/Revenues</b>		20,963,046							

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
			Fire Prevention & Safety
1			
2			
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>		
6	Leasing Purposes Levy <sup>8</sup>	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>
19	<b>TUITION</b>	<b>1300</b>	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	<b>Total Tuition</b>		
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>	
42	Regular - Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
1			Fire Prevention & Safety
2			
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	Total Transportation Fees		
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>	
65	Interest on Investments	1510	
66	Gain or Loss on Sale of Investments	1520	
67	Total Earnings on Investments		0
68	<b>FOOD SERVICE</b>	<b>1600</b>	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	Total District/School Activity Income		
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	Total Textbook Income		
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
1			Fire Prevention & Safety
2			
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	Total Other Revenue from Local Sources		0
109	Total Receipts/Revenues from Local Sources	1000	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	
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	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
121	Total Unrestricted Grants-In-Aid		0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>		
123	<b>SPECIAL EDUCATION</b>		
124	Special Education - Private Facility Tuition	3100	
125	Special Education - Funding for Children Requiring Sp ED Services	3105	
126	Special Education - Personnel	3110	
127	Special Education - Orphanage - Individual	3120	
128	Special Education - Orphanage - Summer Individual	3130	
129	Special Education - Summer School	3145	
130	Special Education - Other (Describe & Itemize)	3199	
131	Total Special Education		
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>		
133	CTE - Technical Education - Tech Prep	3200	
134	CTE - Secondary Program Improvement (CTEI)	3220	
135	CTE - WECEP	3225	
136	CTE - Agriculture Education	3235	
137	CTE - Instructor Practicum	3240	
138	CTE - Student Organizations	3270	
139	CTE - Other (Describe & Itemize)	3299	
140	Total Career and Technical Education		
141	<b>BILINGUAL EDUCATION</b>		
142	Bilingual Ed - Downstate - TPI and TBE	3305	
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	
144	Total Bilingual Ed		

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90)
1			Fire Prevention & Safety
2			
145	State Free Lunch & Breakfast	3360	
146	School Breakfast Initiative	3365	
147	Driver Education	3370	
148	Adult Ed (from ICCB)	3410	
149	Adult Ed - Other (Describe & Itemize)	3499	
150	<b>TRANSPORTATION</b>		
151	Transportation - Regular and Vocational	3500	
152	Transportation - Special Education	3510	
153	Transportation - Other (Describe & Itemize)	3599	
154	<b>Total Transportation</b>		
155	Learning Improvement - Change Grants	3610	
156	Scientific Literacy	3660	
157	Truant Alternative/Optional Education	3695	
158	Early Childhood - Block Grant	3705	
159	Reading Improvement Block Grant	3715	
160	Reading Improvement Block Grant - Reading Recovery	3720	
161	Continued Reading Improvement Block Grant	3725	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	
163	Chicago General Education Block Grant	3766	
164	Chicago Educational Services Block Grant	3767	
165	School Safety & Educational Improvement Block Grant	3775	
166	Technology - Technology for Success	3780	
167	State Charter Schools	3815	
168	Extended Learning Opportunities - Summer Bridges	3825	
169	Infrastructure Improvements - Planning/Construction	3920	
170	School Infrastructure - Maintenance Projects	3925	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
172	<b>Total Restricted Grants-In-Aid</b>		0
173	<b>Total Receipts from State Sources</b>	<b>3000</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	
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4050)</b>		
180	Head Start	4045	
181	Construction (Impact Aid)	4050	
182	MAGNET	4060	
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>		
186	<b>TITLE V</b>		
187	Title V - Innovation and Flexibility Formula	4100	
188	Title V - District Projects	4105	

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

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

A		B	K
Description (Enter Whole Dollars)		Acct #	(90) Fire Prevention & Safety
1			
2			
241	ARRA - Child Nutrition Equipment Assistance	4863	
242	Impact Aid Formula Grants	4864	
243	Impact Aid Competitive Grants	4865	
244	Qualified Zone Academy Bond Tax Credits	4866	
245	Qualified School Construction Bond Credits	4867	
246	Build America Bond Tax Credits	4868	
247	Build America Bond Interest Reimbursement	4869	
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	
249	Other ARRA Funds - II	4871	
250	Other ARRA Funds - III	4872	
251	Other ARRA Funds - IV	4873	
252	Other ARRA Funds - V	4874	
253	ARRA - Early Childhood	4875	
254	Other ARRA Funds VII	4876	
255	Other ARRA Funds VIII	4877	
256	Other ARRA Funds IX	4878	
257	Other ARRA Funds X	4879	
258	Other ARRA Funds Ed Job Fund Program	4880	
259	<b>Total Stimulus Programs</b>		0
260	Race to the Top Program	4901	
261	Race to the Top - Preschool Expansion Grant	4902	
262	Advanced Placement Fee/International Baccalaureate	4904	
263	Title III - Immigrant Education Program (IEP)	4905	
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	
265	Learn & Serve America	4910	
266	McKinney Education for Homeless Children	4920	
267	Title II - Eisenhower Professional Development Formula	4930	
268	Title II - Teacher Quality	4932	
269	Federal Charter Schools	4960	
270	Medicaid Matching Funds - Administrative Outreach	4991	
271	Medicaid Matching Funds - Fee-for-Service Program	4992	
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	0
275	<b>Total Direct Receipts/Revenues</b>		0

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

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	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>											
Regular Programs	1000										
Tuition Payment to Charter Schools	1100	7,176,093	2,635,179	323,191	200,399		3,665		30,000	10,368,527	10,007,370
Pre-K Programs	1115									0	
Special Education Programs (Functions 1200-1220)	1125									0	
Special Education Programs Pre-K	1200	1,772,006	31,215	36,775	81,194		3,743			1,924,933	1,865,928
Remedial and Supplemental Programs K-12	1225									0	
Remedial and Supplemental Programs Pre-K	1275	160,406	2,311		482					163,199	168,900
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1900	106,068	1,285	856		12,595	14,254			135,058	125,925
Summer School Programs	1600	14,500	6,478							20,978	28,850
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800	304,171	7,908		812					312,891	349,135
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913						330,133			330,133	300,000
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
<b>Total Instruction</b>	<b>1000</b>	<b>9,533,244</b>	<b>2,684,376</b>	<b>360,822</b>	<b>282,887</b>	<b>12,595</b>	<b>351,795</b>	<b>0</b>	<b>30,000</b>	<b>13,255,719</b>	<b>12,846,108</b>
<b>SUPPORT SERVICES (ED)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	274,771	4,396							279,167	273,800
Guidance Services	2120									0	
Health Services	2130	171,278	255	255	8,947					180,480	171,436
Psychological Services	2140	180,308	3,198	9,050						192,556	188,150
Speech Pathology & Audiology Services	2150	223,732	3,541	10,620						237,893	234,777
Other Support Services - Pupils (Describe & Itemize)	2190	10,639	538							11,177	
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>860,728</b>	<b>11,673</b>	<b>19,925</b>	<b>8,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>901,273</b>	<b>868,163</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	406,076	16,573	586,846	626,560	176,780		95,808		1,908,643	1,664,726
Educational Media Services	2220	225,945	2,164		3,001					231,110	228,898
Assessment & Testing	2230			39,540						39,540	40,500
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>632,021</b>	<b>18,737</b>	<b>626,386</b>	<b>629,561</b>	<b>176,780</b>	<b>0</b>	<b>95,808</b>	<b>0</b>	<b>2,179,293</b>	<b>1,934,124</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310										
Executive Administration Services	2320	274,845	27,577	289,075	3,456	10,954	22,022			325,507	399,629
Special Area Administration Services	2330			47,353		13,097		20,456		383,328	404,694
Tort Immunity Services	2360 - 2370									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>274,845</b>	<b>27,577</b>	<b>336,428</b>	<b>3,456</b>	<b>24,051</b>	<b>22,022</b>	<b>20,456</b>	<b>0</b>	<b>708,835</b>	<b>804,323</b>



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

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	Budget
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
2410	833,837	68,632	109	11,707		6,755			921,040	905,182
2490									0	
<b>2400</b>	<b>833,837</b>	<b>68,632</b>	<b>109</b>	<b>11,707</b>	<b>0</b>	<b>6,755</b>	<b>0</b>	<b>0</b>	<b>921,040</b>	<b>905,182</b>
<b>SUPPORT SERVICES - BUSINESS</b>										
2510	118,455	13,660	85,737	1,369		1,570			220,791	174,330
2520	70,104								70,104	75,512
2540									0	
2550	14,398	79	274,500	8,307	34,234	1,698	7,914		341,130	285,925
2560									0	
2570									0	
<b>2500</b>	<b>202,957</b>	<b>13,739</b>	<b>360,237</b>	<b>9,676</b>	<b>34,234</b>	<b>3,268</b>	<b>7,914</b>	<b>0</b>	<b>632,025</b>	<b>535,767</b>
<b>SUPPORT SERVICES - CENTRAL</b>										
2610									0	
2620									0	
2630									0	
2640									0	
2660	0	0	500	0	0	0	0	0	500	500
<b>2600</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
2900									0	
<b>2000</b>	<b>2,804,388</b>	<b>140,358</b>	<b>1,343,585</b>	<b>663,347</b>	<b>235,065</b>	<b>32,045</b>	<b>124,178</b>	<b>0</b>	<b>5,342,966</b>	<b>5,048,059</b>
<b>3000</b>	<b>1,469</b>	<b>84</b>	<b>25,385</b>		<b>6,956</b>				<b>33,894</b>	<b>36,259</b>
<b>4000</b>										
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
4110									0	
4120			267,125			480,381			747,506	709,708
4130									0	
4140									0	
4170									0	
4190									0	
<b>4100</b>			<b>267,125</b>			<b>480,381</b>			<b>747,506</b>	<b>709,708</b>
4210									0	
4220									0	
4230									0	
4240									0	
4270									0	
4280									0	
4290									0	
<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
4310									0	
4320									0	
4330									0	
4340									0	
4370									0	
4380									0	
4390									0	
<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
4400									0	
<b>4000</b>			<b>267,125</b>			<b>480,381</b>			<b>747,506</b>	<b>709,708</b>
<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
5110									0	
5120									0	
5130									0	
5140									0	
5150									0	

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

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	Budget
Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200						0			0	304,500
Total Debt Services	5000						0			0	304,500
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	6000										
Total Direct Disbursements/Expenditures		12,339,101	2,824,818	1,996,917	946,234	254,616	864,221	124,178	30,000	19,380,085	18,944,634
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,582,961	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	2000										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Describe & Itemize)	2190			28,966						28,966	28,966
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510										0
Facilities Acquisition & Construction Services	2530										0
Operation & Maintenance of Plant Services	2540	814,286	120,157	725,694	501,206	134,981	374	9,008		2,305,706	2,242,114
Pupil Transportation Services	2550										0
Food Services	2560										0
Total Support Services - Business	2500	814,286	120,157	725,694	501,206	134,981	374	9,008	0	2,305,706	2,242,114
Other Support Services (Describe & Itemize)	2900										0
Total Support Services	2000	814,286	120,157	754,660	501,206	134,981	374	9,008	0	2,334,672	2,271,080
<b>COMMUNITY SERVICES (O&amp;M)</b>	3000										
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	4000										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110										0
Payments for Special Education Programs	4120										0
Payments for CTE Programs	4140										0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400										0
Total Payments to Other Govt Units	4000			0			0			0	0
<b>DEBT SERVICES (O&amp;M)</b>	5000										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										0
Tax Anticipation Notes	5120										0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
State Aid Anticipation Certificates	5140										0
Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>											
Total Debt Services	5000						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	6000										
Total Direct Disbursements/Expenditures		814,286	120,157	754,660	501,206	134,981	374	9,008	0	2,334,672	2,271,080
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										342,769	

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

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	Budget
<b>30 - DEBT SERVICES (DS)</b>											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						61,242			61,242	
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
(Lease/Purchase Principal Retired) <sup>11</sup>							1,796,708			1,796,708	4,448,272
DEBT SERVICES - OTHER (Describe & Itemize)	5400										
Total Debt Services	5000			0			4,448,222			4,448,222	4,448,272
Total Disbursements/ Expenditures	6000			0			4,448,222			4,448,222	4,448,272
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										392,858	
<b>40 - TRANSPORTATION FUND (TR)</b>											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190	11,044		23,562						34,606	23,562
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	463,060	27,633	559,064	86,028					1,133,785	1,136,104
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	472,104	27,633	582,626	86,028	0	0	0	0	1,168,391	1,159,666
COMMUNITY SERVICES (TR)	3000			3,556						3,556	4,000
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

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

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	Budget
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200									0	
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	5300									0	
(Lease/Purchase Principal Retired) <sup>11</sup>										0	
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5400									0	
Total Debt Services	5000									0	0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	6000										
Total Disbursements/ Expenditures		472,104	27,633	586,182	86,028	0	0	0	0	1,171,947	1,163,666
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,260)	
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		124,158							124,158	120,900
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200		130,162							130,162	160,085
Special Education Programs - Pre-K	1225									0	
Remedial and Supplemental Programs - K-12	1250									0	
Remedial and Supplemental Programs - Pre-K	1275		5,441							5,441	3,800
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500		3,467							3,467	2,250
Summer School Programs	1600		210							210	1,430
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800		6,738							6,738	3,913
Truants' Alternative & Optional Programs	1900									0	
<b>Total Instruction</b>	<b>1000</b>		<b>270,176</b>							<b>270,176</b>	<b>292,378</b>
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		3,984							3,984	3,750
Guidance Services	2120									0	300
Health Services	2130		33,077							33,077	19,825
Psychological Services	2140		2,614							2,614	2,800
Speech Pathology & Audiology Services	2150		3,244							3,244	
Other Support Services - Pupils (Describe & Itemize)	2190		2,074							2,074	
<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>44,993</b>							<b>44,993</b>	<b>26,675</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		43,466							43,466	35,915
Educational Media Services	2220		18,032							18,032	17,300
Assessment & Testing	2230									0	
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>61,498</b>							<b>61,498</b>	<b>53,215</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310									0	
Executive Administration Services	2320		13,464							13,464	13,500
Service Area Administrative Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
Unemployment Insurance Pymts	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365									0	

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

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	Budget
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>		13,464							13,464	13,500
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		54,240							54,240	50,000
Other Support Services - School Administration (Describe & Itemize)	2490		54,240							54,240	50,000
<b>Total Support Services - School Administration</b>	<b>2400</b>		108,480							108,480	100,000
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510		1,720							1,720	1,900
Fiscal Services	2520		13,172							13,172	26,100
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		132,032							132,032	129,350
Pupil Transportation Services	2550		89,061							89,061	81,635
Food Services	2560		849							849	765
Internal Services	2570									0	
<b>Total Support Services - Business</b>	<b>2500</b>		236,834							236,834	239,750
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	
<b>Total Support Services - Central</b>	<b>2600</b>		0							0	0
Other Support Services (Describe & Itemize)	2900		411,029							411,029	383,140
<b>Total Support Services</b>	<b>2000</b>		411,029							411,029	383,140
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		14							14	35
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									0	
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
<b>Total Debt Services - Interest</b>	<b>5000</b>									0	0
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>			681,219							681,219	675,553
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(47,577)	

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

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	Budget
<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530						962,790			962,790	1,120,417
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	962,790	0	0	962,790	1,120,417
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
Total Disbursements/Expenditures		0	0	0	0	0	962,790	0	0	962,790	1,120,417
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(830,433)
<b>70 - WORKING CASH (WC)</b>											
<b>80 - TORT FUND (TF)</b>											
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
Unemployment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
Property Insurance (Buildings & Grounds)	2371									0	
Vehicle Insurance (Transportation)	2372									0	
<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>						0			0	0
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Corporate Prop. Repl. Tax Anticipation Notes	5130									0	
Other Interest or Short-Term Debt	5150									0	
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0

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

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	Budget
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530									0	0
Operation & Maintenance of Plant Services	2540									0	0
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	0
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110									0	0
Payments to Special Education Programs	4120									0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
<b>Total Payments to Other Govt Units</b>	<b>4000</b>									0	0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
<b>Total Debt Service</b>	<b>5000</b>									0	0
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>						
<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> (Column B - C)	<b>Total Estimated Taxes (from the 2017 Levy)</b>	<b>Estimated Taxes Due (from the 2017 Levy)</b> (Column E - C)	
Educational	16,046,533	8,598,730	7,447,803	53,723,272	45,124,542	
Operations & Maintenance	2,261,295	1,270,865	990,430	7,985,313	6,714,448	
Debt Services **	4,813,891	1,996,112	2,817,779	5,572,491	3,576,379	
Transportation	922,525	484,880	437,645	2,367,792	1,882,912	
Municipal Retirement	631,648	144,993	486,655	803,972	658,979	
Capital Improvements	0		0		0	
Working Cash	0		0		0	
Tort Immunity	0		0		0	
Fire Prevention & Safety	0		0		0	
Leasing Levy	0		0		0	
Special Education	243,704	384,701	(140,997)	4,825,685	4,440,984	
Area Vocational Construction	0		0		0	
Social Security/Medicare Only	0	186,900	(186,900)	1,037,674	850,774	
Summer School	0		0		0	
Other (Describe & Itemize)	0		0		0	
<b>Totals</b>	<b>24,919,596</b>	<b>13,067,181</b>	<b>11,852,415</b>	<b>76,316,199</b>	<b>63,249,018</b>	

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).





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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2017</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		243,704			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--					
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		0	243,704	0	0	0
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530		243,704			
Tort Immunity Services	10, 20, 40-2360-2370					
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>	--					
Other Disbursements (Describe & Itemize)						
<b>Total Disbursements</b>		0	243,704	0	0	0
<b>Ending Cash Basis Fund Balance as of June 30, 2018</b>		0	0	0	0	0
Reserved Fund Balance	714					
Unreserved Fund Balance	730					
<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>						
<b>Yes</b>	<b>No</b>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:				
		Total Claims Payments:				
		Total Reserve Remaining:				
<i>In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.</i>						
<b>Expenditures:</b>						
Workers' Compensation Act and/or Workers' Occupational Disease Act						
Unemployment Insurance Act						
Insurance (Regular or Self-Insurance)						
Risk Management and Claims Service						
Judgments/Settlements						
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
Legal Services						
Principal and Interest on Tort Bonds						
<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).						
<sup>b</sup> 55 ILCS 5/5-1006.7						

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
<b>Works of Art &amp; Historical Treasures</b>					0					0	0
<b>Land</b>											
Non-Depreciable Land	220				1,507,280						1,507,280
Depreciable Land	221	1,507,280			0	50				0	0
	222										
<b>Buildings</b>											
Permanent Buildings	230	33,164,519	104,431		33,268,950	50	16,151,944	840,502		16,992,446	16,276,504
Temporary Buildings	231				0	20				0	0
Improvements Other than Buildings (Infrastructure)	232						781,847	46,278		828,125	520,875
	240	1,034,119	314,881		1,349,000	20					
<b>Capitalized Equipment</b>											
10 Yr Schedule	250						2,644,423	162,269		2,806,692	1,287,077
5 Yr Schedule	251	3,191,200	902,569		4,093,769	10				0	0
3 Yr Schedule	252				0	5				0	0
	253				0	3				0	0
<b>Construction In Progress</b>											
Total Capital Assets	260	38,897,118	1,321,881	0	40,218,999	--	19,578,214	1,049,049	0	20,627,263	19,591,736
<b>Non-Capitalized Equipment</b>											
Allowable Depreciation	700				133,186	10		13,319		1,062,368	

## ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 19,380,085
O&M	Expenditures 15-22, L151	Total Expenditures	2,334,672
DS	Expenditures 15-22, L174	Total Expenditures	4,448,222
TR	Expenditures 15-22, L210	Total Expenditures	1,171,947
MR/SS	Expenditures 15-22, L295	Total Expenditures	681,219
TORT	Expenditures 15-22, L342	Total Expenditures	0
		<b>Total Expenditures</b>	<b>\$ 28,016,145</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs	0
ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K	163,199
ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs	20,978
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	330,133
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services	26,938
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	747,506
ED	Expenditures 15-22, L114, Col G	- Capital Outlay	254,616
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	124,178
O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services	0
D&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units	0
D&M	Expenditures 15-22, L151, Col G	- Capital Outlay	134,981
O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment	9,008
DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	1,796,708
TR	Expenditures 15-22, L185, Col K - (G+)	3000 Community Services	3,556
TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L210, Col G	- Capital Outlay	0
TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K	5,441
MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs	210
MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services	14
MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units	0
Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units	0
		<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	<b>\$ 3,617,466</b>
		<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>	<b>24,398,679</b>
		<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>	<b>1,980.37</b>
		<b>Estimated OEPP (Line 77 divided by Line 78)</b>	<b>\$ 12,320.26</b>

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)**

*This schedule is completed for school districts only.*

Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount
<b>PER CAPITA TUITION CHARGE</b>			
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 12,779
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	233,709
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	166,044
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	481,280
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	51,679
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	181,795
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	359,768
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	194,058
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	5,273
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	763
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	195,214
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
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
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	2,944
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100 Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	4200 Total Food Service	104,268
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300 Total Title I	281,033
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400 Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	549,504
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	8,528
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments	0
ED	Revenues 9-14, L260, Col C	4901 Race to the Top	0
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
ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	1,042
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	26,012
ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	22,890
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	10,138
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	0
ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	
ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***	
<b>Total Deductions for PCTC Computation Line 84 through Line 174</b>			\$ 2,888,721
<b>Net Operating Expense for Tuition Computation (Line 77 minus Line 176)</b>			21,509,958
<b>Total Depreciation Allowance (from page 26, Line 18, Col I)</b>			1,062,368
<b>Total Allowance for PCTC Computation (Line 177 plus Line 178)</b>			22,572,326
<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018</b>			1,980.37
<b>Total Estimated PCTC (Line 179 divided by Line 180) * \$</b>			<b>11,398.03</b>

\* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

\*\* 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.

\*\*\* 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.

Evidence Based Funding Link: <https://www.isbe.net/Pages/ebfdistribution.aspx>

### Current Year Payment on Contracts For Indirect Cost Rate Computation

**Instructions:**

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>					
ED - Food Service Contract	10-1000-600	Company Name	500,000	25,000	475,000
ED - Food Service Contract	10-2560-315	Chartwells	247,369	0	0
OM-Maintenance-phones	20-2540-340	Comcast	87,393	0	0
ED-Board of Ed services-liability	10-2310-381	CLIC	47,787	0	0
ED-Board of Ed services-liability	10-2310-383	CLIC	94,358	0	0
ED-Improvement of Instruction-Professional Services	10-2210-310	Consortium for Educational Change	26,450	0	0
OM-repair & maintenance-Contracts	20-2540-323	ITR Systems	34,476	0	0
TR-Pupil Transportation Services-Professional Services	40-2550-300	Midwest Transit Equipment, Inc	237,384	25,000	212,384
ED-Elementary-Contracts	10-1110-324	Proven Business Systems	47,960	0	0
OM-Maintenance-repairs and maintenance	20-2540-323	Ridgeworth Roofing	25,279	0	0
ED-Board of Ed services-legal	10-2310-318	Scariano Himes and Petrarca	70,003	0	0
ED-Assessment-Data Processing	10-2230-316	NWEA	27,400	0	0
OM-repair & maintenance-Contracts	20-2540-323	Paint Platoon	49,506	0	0
ED-Technology-Consulting	10-2213-311	Single Path	33,600	0	0
ED-Technology-Contracts	10-2213-324	Skyward	160,340	0	0
OM-repair & maintenance-Contracts	20-2540-324	State Mechanical Services	85,329	0	0
TR-pupil Transportation Services-Pupil Transportation	40-2550-331	Sunrise Southwest	301,404	0	0
OM-repair & maintenance-sanitation services	20-2540-321	Waste Management of IL	41,010	0	0
OM-repair & maintenance-Contracts	20-2540-323	Windy City Coating	28,550	0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			1,645,598	25,000	212,384

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA					
<b>SECTION I</b>					
<b>Financial Data To Assist Indirect Cost Rate Determination</b>					
<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>					
<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>					
<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>					
Direction of Business Support Services (1-2510) and (5-2510)					
Fiscal Services (1-2520) and (5-2520)					
Operation and Maintenance of Plant Services (1, 2, and 5-2540)					
Food Services (1-2560) <i>Must be less than (p216, Col E-F, L63)</i>					
Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required).</i>		28,200			
Internal Services (1-2570) and (5-2570)					
Staff Services (1-2640) and (5-2640)					
Data Processing Services (1-2660) and (5-2660)					
<b>SECTION II</b>					
<b>Estimated Indirect Cost Rate for Federal Programs</b>					
	Function	Restricted Program	Unrestricted Program		
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		13,513,300		13,513,300
<b>Support Services:</b>					
Pupil	2100		1,009,838		1,009,838
Instructional Staff	2200		1,968,203		1,968,203
General Admin.	2300		677,792		677,792
School Admin	2400		975,280		975,280
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	222,511	0	222,511	0
Fiscal Services	2520	83,276	0	83,276	0
Oper. & Maint. Plant Services	2540		2,293,749	2,293,749	0
Pupil Transportation	2550		1,222,846	1,222,846	0
Food Services	2560		299,831	299,831	0
Internal Services	2570	0	0	0	0
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	500	0	500	0
<b>Other:</b>	2900		0		0
<b>Community Services</b>	3000		30,508		30,508
			(212,384)		(212,384)
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>					
<b>Total</b>		306,287	21,778,963	2,600,036	19,485,214
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	306,287	Total Indirect costs:	2,600,036
		Total Direct Costs:	21,778,963	Total Direct Costs:	19,485,214
		=	<b>1.41%</b>	=	<b>13.34%</b>

**REPORT ON SHARED SERVICES OR OUTSOURCING**  
 School Code, Section 17-1.1 (Public Act 97-0357)  
 Fiscal Year Ending June 30, 2018

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

		Lemont Bromberek CSD 113A 07-016-113A-02				
		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
Check box (if this schedule is not applicable) <input type="checkbox"/> → Indicate with an (X) if Deficit Reduction Plan is Required in the Budget						
<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
Curriculum Planning						
Custodial Services						
Educational Shared Programs						
Employee Benefits						
Energy Purchasing						
Food Services						
Grant Writing						
Grounds Maintenance Services						
Insurance						
Investment Pools						
Legal Services						
Maintenance Services						
Personnel Recruitment						
Professional Development						
Shared Personnel						
Special Education Cooperatives						
STEM (science, technology, engineering and math) Program Offerings						
Supply & Equipment Purchasing						
Technology Services						
Transportation						
Vocational Education Cooperatives						
All Other Joint/Cooperative Agreements						
Other						
Additional space for Column (D) - Barriers to Implementation:						
Additional space for Column (E) - Name of LEA:						



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

School District Name: Lemont Bromberek CSD 113A  
 RCDT Number: 07-016-113A-02

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

Funct. No.	Description	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	383,328		383,328	421,724		421,724
2.	Special Area Administration Services	0		0			0
3.	Other Support Services - School Administration	0		0			0
4.	Direction of Business Support Services	220,791	0	220,791	177,492		177,492
5.	Internal Services	0		0			0
6.	Direction of Central Support Services	0		0			0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.			0			0
8.	<b>Totals</b>	604,119	0	604,119	599,216	0	599,216
9.	<b>Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)</b>						-1%

**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.**

2. Revenue Pages 9-14 - Education #10-1993 - Tablet Insurance \$0; Insurance Premiums Credit \$351,226.87; Criminal Background Checks \$360.00
3. Revenue Pages 9-14 - Education #10-1999 - Misc Revenue and Refunds \$0
4. Revenue Pages 9-14 - Transportation #40-1999 - Misc Revenue and Refunds \$6,117.07
5. Revenue Pages 9-14 - Municipal Retirement/Social Security #50-1999 - Misc Revenue and Refunds \$1,994.76
6. Expenditure Page 15-22 Debt Service - #30-5400 - Admin Fees \$100.00
7. Short-Term Long-Term Debt Page 25 - Other Adjustments to Long-Term Debt - General Fund Principal Payments - \$ , \$ , \$ , = Total \$ (See #1 Above)
8. AUDITCHECK - Line 30 "Accounting for late payments" - FALSE: error in formula. States 12/31/17 but should be 12/31/18.
9. Expenditures 15-22 - Debt Services Other (5400) - Capital Appreciation reduction \$2,590,272

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.*

**DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION**  
**Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)**

***Instructions:** If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.*

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.

- *If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.*
- *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.*

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**  
*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	20,963,046	2,677,441	1,136,687		24,777,174
<b>Direct Expenditures</b>	19,380,085	2,334,672	1,171,947		22,886,704
<b>Difference</b>	1,582,961	342,769	(35,260)		<b>1,890,470</b>
<b>Fund Balance - June 30, 2018</b>	14,573,635	1,704,899	1,207,954		<b>17,486,488</b>

**Balanced - no deficit reduction plan is required.**

### Audit Checklist

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

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

### Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Lemont Bromberek CSD 113A</b>	RCDT NUMBER <b>07-016-113A-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-033233</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) <b>Dr. Courtney Orzel</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Lauterbach &amp; Amen, LLP</b> <b>668 N River Road</b> <b>Naperville</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) <b>16100 West 127th Street</b> <b>Lemont</b> <b>60439</b>		E-MAIL ADDRESS: <b>Mberan@LauterbachAmen.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Matt Beran</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-393-1483</b>	FAX NUMBER <b>630-393-2516</b>

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

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

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

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

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

**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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



**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

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

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

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

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

32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.  
 - Should be based on actual amount of interest earned  
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.  
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Lemont Bromberek CSD 113A  
07-016-113A-02

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

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$	1,035,107
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 29, Line 11			28,200
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271	Account 4992		-
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$	<b>1,063,307</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Miscellaneous			
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-----			
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**ADJUSTED AFR FEDERAL REVENUES** \$ 1,063,307

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 1,063,307

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 1,063,307

DIFFERENCE: \$ -

**Lemont Bromberek CSD 113A  
07-016-113A-02**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

**Year Ending June 30, 2018**

**Note 1: Basis of Presentation<sup>5</sup>**

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

**Note 2: Indirect Facilities & Administration costs<sup>6</sup>**

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ X \_\_\_\_\_ YES \_\_\_\_\_ NO

**Note 3: Subrecipients**

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

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

**Note 4: Non-Cash Assistance**

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

NON-CASH COMMODITIES (CFDA 10.555)**:	_____ \$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	_____ \$0	Total Non-Cash <span style="border: 1px solid black; padding: 2px;">\$0</span>

**Note 5: Other Information**

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

- Property \_\_\_\_\_
- Auto \_\_\_\_\_
- General Liability \_\_\_\_\_
- Workers Compensation \_\_\_\_\_

Loans/Loan Guarantees Outstanding at June 30: \_\_\_\_\_

District had Federal grants requiring matching expenditures \_\_\_\_\_

(Yes/No)

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

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

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

**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2018**

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation Department of Health & Human Services Illinois Department of Healthcare and Family Services	CFDA Number <sup>1</sup> (A)	ISBE Project # (Let's digit) or Contract # <sup>2</sup> (B)	Receipts/Revenues		Expenditure/Obligments <sup>3</sup>		Year 7/1/17-6/30/18 Pass through to Subrecipients	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/15-6/30/17 Pass through to Subrecipients	Year 7/1/14-6/30/18 Pass through to Subrecipients	Obligations/ Encumb. (C)	Final Status (E)-(F)-(G) (M)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/15-6/30/17 Pass through to Subrecipients							
Medicaid - Administration	93.778	N/A	25,538	10,138	25,538	0	10,138	0	0	0	35,676		
<b>Department of Education</b>													
<b>Illinois State Board of Education</b>													
Title I - Low Income	84.010	2017-4300	119,651	93,333	119,651	0	93,333	0	0	0	212,984		
Title I - Low Income	84.010	2018-4300	0	113,045	0	0	113,045	0	0	0	113,045		
Title I - Low Income (L Empower)	84.010	2018-4399	0	74,655	0	0	74,655	0	0	0	74,655		
Title II - Teacher Quality	84.367	2017-4932	15,226	16,412	15,226	0	16,412	0	0	0	31,638		
Title II - Teacher Quality	84.367	2018-4932	0	6,478	0	0	6,478	0	0	0	6,478		
Title III - Language Instruction	84.365	2017-4905	1,519	346	1,519	0	346	0	0	0	1,865		
Title III - Language Instruction	84.365	2018-4905	0	696	0	0	696	0	0	0	696		
Title III - Language Instruction	84.365	2017-4909	6,608	5,972	6,608	0	5,972	0	0	0	12,530		
Title III - Language Instruction	84.365	2018-4909	0	20,090	0	0	20,090	0	0	0	20,090		
IDEA Flow Through - Room & Board (M)	84.027	2017-4625	30,757	8,528	30,757	0	8,528	0	0	0	39,285		
<b>Southwest Cook County Cooperative Association for Special Education</b>													
IDEA Flow Through (M)	84.027	2017-4620	78,661	549,504	78,661	0	549,504	0	0	0	628,165		
IDEA Preschool Flow Through (M)	84.173	2017-4600	25,875	31,692	25,875	0	31,692	0	0	0	57,567		
<b>US Dept. of Agriculture</b>													
<b>Illinois State Board of Education</b>													
National School Lunch Program	10.555	2017-4210	72,673	15,705	72,673	0	15,705	0	0	0	88,378		
National School Lunch Program	10.555	2018-4210	0	82,485	0	0	82,485	0	0	0	82,485		
Other	10.555	4210	0	6,077	0	0	6,077	0	0	0	6,077		
Commodities (non-cash)	10.555	2018	0	13,153	0	0	13,153	0	0	0	13,153		
Commodities (DoD F&V)	10.555	2018	0	15,048	0	0	15,048	0	0	0	15,048		
<b>Total</b>			376,508	1,063,307	376,508	0	1,063,307	0	0	0	1,438,815		

<sup>1</sup> (M) Program was audited as a major program as defined by §200.518.

<sup>2</sup> Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>3</sup> To meet state or other requirements, addressees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>4</sup> When the CFDA number is not available, the addressee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>5</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2).

<sup>6</sup> The Uniform Guidance requires that the value of federal awards included in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**Lemont Bromberek CSD 113A  
07-016-113A-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2018**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027	IDEA Flow through (IDEA Cluster)	558,032
84.173	IDEA Preschool (IDEA Cluster)	31,692
<b>Total Amount Tested as Major</b>		<b>\$589,724</b>

**Total Federal Expenditures for 7/1/17-6/30/18** \$1,063,307

% tested as Major 55.46%

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

Auditee qualified as low-risk auditee?   X   YES        NO

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

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

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

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

**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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**1. FINDING NUMBER:**<sup>11</sup>      **2018-** \_\_\_\_\_      **2. THIS FINDING IS:**       New       Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

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**3. Criteria or specific requirement**

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**4. Condition**

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**5. Context**<sup>12</sup>

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**6. Effect**

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**7. Cause**

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**8. Recommendation**

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**9. Management's response**<sup>13</sup>

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

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

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

**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2018**

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

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

**3. Federal Program Name and Year:** \_\_\_\_\_

**4. Project No.:** \_\_\_\_\_      **5. CFDA No.:** \_\_\_\_\_

**6. Passed Through:** \_\_\_\_\_

**7. Federal Agency:** \_\_\_\_\_

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

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

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

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

**12. Effect**

**13. Cause**

**14. Recommendation**

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

<b>For ISBE Review</b>	
Date: _____	Resolution Criteria Code Number _____
Initials: _____	Disposition of Questioned Costs Code Letter _____

<sup>14</sup> See footnote 11.  
<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).  
<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).  
<sup>17</sup> See footnote 12.  
<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.





**Lemont Bromberek CSD 113A**  
**07-016-113A-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
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When possible, all prior findings should be on the same page

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

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

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





**INDEPENDENT AUDITORS' REPORT  
ON THE ANNUAL FINANCIAL REPORT**

August 30, 2018

Superintendent of Schools and Board of Education  
Lemont-Bromberek Combined School District 113A  
Lemont, Illinois

We have audited the basic financial statements of Lemont-Bromberek Combined School District 113A (the "District") as of and for the year ended June 30, 2018, and have issued our report thereon, dated August 30, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to August 30, 2018.

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

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

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

*Lauterbach & Amen LLP*

LAUTERBACH & AMEN, LLP

