

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Rockford Public School District #205
Rockford, Illinois

Report on the Financial Statements

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Rockford Public Schools, District #205 (the District) as of and for the year ended June 30, 2018, and the related notes to financial statements which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Auditor's Responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Rockford Public Schools, District #205, as of June 30, 2018, and the respective changes in financial position and where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended June 30, 2018. The implementation of this guidance resulted in changes to the postemployment benefit related liability, revenue, expense, notes to financial statements and the required supplementary information.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information identified in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing

Other Matters (Continued)

Required Supplementary Information (Continued)

standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, supplementary information and statistical section as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we also issued a report dated December 6, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was made for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile, estimated financial profile summary, schedule of ad valorem tax receipts, schedules of short-term and long-term debt, schedule of restricted local tax levies and selected revenue sources, schedule of tort immunity expenditures, schedule of capital outlay and depreciation, estimated operating expense per pupil, indirect cost rate – contacts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, itemization schedules and deficit AFR summary information, which were not audited, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

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.

Sikich LLP

Rockford, Illinois
December 6, 2018

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

☒ School District
☐ Joint Agreement

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

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 04-101-2050-25	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Sikich LLP
County Name: Winnebago		Name of Audit Manager: Chad Lucas
Name of School District/Joint Agreement: Rockford Public Schools, District 205		Address: 401 West State Street, Suite 509
Address: 501 7th Street	<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u>	City: State: Zip Code: Rockford IL 61101
City: Rockford	Click on the Link to Submit: Send ISBE a File	Phone Number: Fax Number: 815-282-6565 815-282-6666
Email Address:		IL License Number (9 digit): Expiration Date: 066-003284 11/30/2021
Zip Code: 61104	0	Email Address: chad.lucas@sikich.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. Ehren Jarrett	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):
Email Address: ehren.jarrett@rps205.com	Email Address:	Email Address:
Telephone: Fax Number: 815-966-3101	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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 embedded them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

Part A #14: The FY18 budget was submitted on 11/03/17. The budget was due to ISBE by 10/31/17.

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

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

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

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

Date8/31/2018
25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		2,886,169	824,309	689,967		4,400,445
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
Total						4,400,445

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Sikich LLP

Name of Audit Firm (print)

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

PDF in Opinion Page with signature

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2017			Equalized Assessed Valuation (EAV):			2,022,296,484						
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.039383		+ 0.007269		+ 0.008012		= 0.054660		0.000485		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	368,810,658		347,901,249		20,909,409		130,960,279						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23													
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		279,076,915										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		207,085,480								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	Rockford Public Schools, District 205
District Code:	04-101-2050-25
County Name:	Winnebago

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	130,960,279.00	0.355	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	368,810,658.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					

2. Expenditures to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	347,901,249.00	0.943	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	368,810,658.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					

3. Days Cash on Hand:		Total	Days	Score	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	152,189,709.00	157.48	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	966,392.36		Value	0.30

4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	93,957,916.94		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	
Long-Term Debt Outstanding (P3, Cell H37)		207,085,480.00	25.79	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		279,076,914.79		Value	0.20

Total Profile Score: 3.70 *

Estimated 2019 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		94,289,711	6,878,714	13,625,067	16,599,961	2,003,425	38,965,952	34,421,323	11,423,888	943,582
5	Investments	120									
6	Taxes Receivable	130	43,283,199	6,680,640	6,054,260	7,366,328	2,875,764		445,741	2,712,215	886,871
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	12,423,046			3,710,478					
9	Other Receivables	160	997,843	186,366		147,427		200,000	74,710		
10	Inventory	170									
11	Prepaid Items	180	583,799			1,341	38,153	38,932		88,881	
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		151,577,598	13,745,720	19,679,327	27,825,535	4,917,342	39,204,884	34,941,774	14,224,984	1,830,453
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	5,835,791	2,549,813		332,731	117,827	8,165,295	712,861	209,323	725,158
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	19,101,227	80,603		349,091		15,214		35,385	14,716
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	48,675,407	7,276,537	13,189,661	11,730,784	3,132,245		485,503	3,032,020	966,000
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		73,612,425	9,906,953	13,189,661	12,412,606	3,250,072	8,180,509	1,198,364	3,276,728	1,705,874
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	583,799	3,838,767	6,489,666	15,412,929	1,667,270	31,024,375	33,743,410	10,948,256	124,579
39	Unreserved Fund Balance	730	77,381,374								
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		151,577,598	13,745,720	19,679,327	27,825,535	4,917,342	39,204,884	34,941,774	14,224,984	1,830,453

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

	A		B	L	M	N	
1	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups		
2					General Fixed Assets	General Long-Term Debt	
3					CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹			1,873,470			
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets			1,873,470			
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210					
16	Land	220		10,020,669			
17	Building & Building Improvements	230		231,795,551			
18	Site Improvements & Infrastructure	240		9,924,978			
19	Capitalized Equipment	250		13,647,824			
20	Construction in Progress	260		17,560,021			
21	Amount Available in Debt Service Funds	340				6,489,666	
22	Amount to be Provided for Payment on Long-Term Debt	350				200,595,814	
23	Total Capital Assets					282,949,043	207,085,480
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				1,873,470	
34	Total Current Liabilities					1,873,470	
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			207,085,480		
37	Total Long-Term Liabilities				207,085,480		
38	Reserved Fund Balance	714					
39	Unreserved Fund Balance	730					
40	Investment in General Fixed Assets					282,949,043	
41	Total Liabilities and Fund Balance			1,873,470	282,949,043	207,085,480	

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	110,763,239	23,669,017	15,784,015	16,334,610	7,261,497	1,250,841	1,153,700	6,382,172	2,035,418
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	14,389	0		0	0				
6	STATE SOURCES	3000	152,992,991	0	0	15,342,063	0	0	0	0	0
7	FEDERAL SOURCES	4000	48,540,649	0	1,052,017	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		312,311,268	23,669,017	16,836,032	31,676,673	7,261,497	1,250,841	1,153,700	6,382,172	2,035,418
9	Receipts/Revenues for "On Behalf" Payments ²	3998	116,600,332			820,842				385,936	
10	Total Receipts/Revenues		428,911,600	23,669,017	16,836,032	32,497,515	7,261,497	1,250,841	1,153,700	6,768,108	2,035,418
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	186,976,336				2,460,083				
13	Support Services	2000	91,524,137	26,568,576		24,400,254	5,134,304	35,090,015		6,494,366	7,362,406
14	Community Services	3000	4,027,071	0		0	50,346				
15	Payments to Other Districts & Governmental Units	4000	14,404,875	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	14,315,483	0	0			0	0
17	Total Direct Disbursements/Expenditures		296,932,419	26,568,576	14,315,483	24,400,254	7,644,733	35,090,015		6,494,366	7,362,406
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	116,600,332	0	0	820,842	0	0		385,936	0
19	Total Disbursements/Expenditures		413,532,751	26,568,576	14,315,483	25,221,096	7,644,733	35,090,015		6,880,302	7,362,406
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		15,378,849	(2,899,559)	2,520,549	7,276,419	(383,236)	(33,839,174)	1,153,700	(112,194)	(5,326,988)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120		55,735							
27	Transfer Among Funds	7130	0	11,150,246							
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300				294,000					
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	11,205,981	0	294,000	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							55,735		
49	Transfer Among Funds	8130	118,805			11,031,441					
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		118,805	0	0	11,031,441	0	0	55,735	0	0
77	Total Other Sources/Uses of Funds		(118,805)	11,205,981	0	(10,737,441)	0	0	(55,735)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		15,260,044	8,306,422	2,520,549	(3,461,022)	(383,236)	(33,839,174)	1,097,965	(112,194)	(5,326,988)
79	Fund Balances - July 1, 2017		62,705,129	(4,467,655)	3,969,117	18,873,951	2,050,506	64,863,549	32,645,445	11,060,450	5,451,567
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2018		77,965,173	3,838,767	6,489,666	15,412,929	1,667,270	31,024,375	33,743,410	10,948,256	124,579

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		78,814,997	14,662,694	13,088,692	16,075,772	2,844,455		973,023	5,919,277	1,940,891
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	15,600,171								
8	FICA/Medicare Only Purposes Levies	1150					3,432,237				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		94,415,168	14,662,694	13,088,692	16,075,772	6,276,692	0	973,023	5,919,277	1,940,891
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	11,272,869	6,770,729	2,500,000		960,300				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		11,272,869	6,770,729	2,500,000	0	960,300	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	615,743								
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	115,425								
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	1,388,402								
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	53,310								
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	Total Tuition		2,172,880								
41	TRANSPORTATION FEES	1400									
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				39,628					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					39,628					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	454,544	11,411	195,323	117,882	24,505	699,340	180,677	59,457	94,489
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		454,544	11,411	195,323	117,882	24,505	699,340	180,677	59,457	94,489
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,792								
70	Sales to Pupils - Breakfast	1612	1,178								
71	Sales to Pupils - A la Carte	1613	481,640								
72	Sales to Pupils - Other (Describe & Itemize)	1614	36,786								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	29,306								
75	Total Food Service		550,702								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	101,347								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	3,532								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	89,958	33,835							
82	Total District/School Activity Income		194,837	33,835							
83	TEXTBOOK INCOME	1800									
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		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	24,236	583,656							
96	Contributions and Donations from Private Sources	1920	216,721	18,000				105,172			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	765,877	208,723		75,062		45		403,415	38
100	Payments of Surplus Moneys from TIF Districts	1960		15,831							
101	Drivers' Education Fees	1970	38,756								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	104,767								
107	Other Local Revenues (Describe & Itemize)	1999	551,882	1,364,138		26,266		446,284		23	
108	Total Other Revenue from Local Sources		1,702,239	2,190,348	0	101,328	0	551,501	0	403,438	38
109	Total Receipts/Revenues from Local Sources	1000	110,763,239	23,669,017	15,784,015	16,334,610	7,261,497	1,250,841	1,153,700	6,382,172	2,035,418
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	14,389								
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	14,389	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	134,872,091								
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		134,872,091	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,799,050								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	998,184								
126	Special Education - Personnel	3110	1,304,054								
127	Special Education - Orphanage - Individual	3120	806,930								
128	Special Education - Orphanage - Summer Individual	3130	37,712								
129	Special Education - Summer School	3145	151,704								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		6,097,634	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
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		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	31,616								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		31,616				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	224,034								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	275,181								
148	Adult Ed (from ICCB)	3410	655,923								
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				12,128,050					
152	Transportation - Special Education	3510				3,214,013					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		15,342,063	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	210,035								
158	Early Childhood - Block Grant	3705	10,025,243								
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	601,234								
172	Total Restricted Grants-In-Aid		18,120,900	0	0	15,342,063	0	0	0	0	0
173	Total Receipts from State Sources	3000	152,992,991	0	0	15,342,063	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
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	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199	94,191								
191	Total Title V		94,191	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	10,703,426								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	2,650,256								
197	Summer Food Service Program	4225	96,746								
198	Child Adult Care Food Program	4226	5,686								
199	Fresh Fruits & Vegetables	4240	63,945								
200	Food Service - Other (Describe & Itemize)	4299	1,005,159								
201	Total Food Service		14,525,218				0				
202	TITLE I										
203	Title I - Low Income	4300	14,833,636								
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	1,733,351								
211	Total Title I		16,566,987	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	1,404,464								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		1,404,464	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	307,907								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	6,823,978								
221	Fed - Spec Education - IDEA - Room & Board	4625	614,236								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		7,746,121	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	281,715								
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862									
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			1,052,017						
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	Total Stimulus Programs		0	0	1,052,017	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	1,344,179								
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	29,821								
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	528,715								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920	56,963								
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	917,505								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	1,128,396								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	3,619,401								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	296,973								
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		48,540,649	0	1,052,017	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	48,540,649	0	1,052,017	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		312,311,268	23,669,017	16,836,032	31,676,673	7,261,497	1,250,841	1,153,700	6,382,172	2,035,418

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	63,606,840	21,998,081	1,279,002	3,588,953	28,753	149,509	482,422		91,133,560
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	5,214,635	2,504,182	157,378	435,937			56,043		8,368,175
8	Special Education Programs (Functions 1200-1220)	1200	22,632,931	9,697,588	623,969	96,368	90,172	7,554,267	15,520		40,710,815
9	Special Education Programs Pre-K	1225	1,738,273	696,749	2,943	115,369			26,094		2,579,428
10	Remedial and Supplemental Programs K-12	1250	2,294,945	716,595	1,819,719	3,457,458			46,002		8,334,719
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	267,006	111,131				250			378,387
13	CTE Programs	1400	3,854,572	1,249,481	70,930	440,719	59,977	50,230	160,710		5,886,619
14	Interscholastic Programs	1500	1,596,841	295,574	341,622	168,856	8,400	108,228	4,463		2,523,984
15	Summer School Programs	1600	762,264	121,467	35,401	125,373					1,044,505
16	Gifted Programs	1650	4,227,802	1,379,613	38,637	43,292		2,118	4,910		5,696,372
17	Driver's Education Programs	1700	498,482	157,364	16,371	16,628					688,845
18	Bilingual Programs	1800	9,586,399	3,074,503	13,460	872,311					13,546,673
19	Truant Alternative & Optional Programs	1900	2,891,798	875,989	932,833	12,634		1,371,000			6,084,254
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912									0
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0
33	Total Instruction ¹⁰	1000	119,172,788	42,878,317	5,332,265	9,373,898	187,302	9,235,602	796,164	0	186,976,336
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	2,789,778	859,038	432,402	12,924					4,094,142
37	Guidance Services	2120	4,998,589	1,557,037	18,482	15,191		60			6,589,359
38	Health Services	2130	3,303,254	1,022,696	1,065,826	44,549		3,000			5,439,325
39	Psychological Services	2140	2,344,478	677,578	20,038	54,073			1,881		3,098,048
40	Speech Pathology & Audiology Services	2150	3,063,301	913,085	1,281,280	48,828					5,306,494
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	98,037	13,230	30,588	6,614					148,469
42	Total Support Services - Pupils	2100	16,597,437	5,042,664	2,848,616	182,179	0	3,060	1,881	0	24,675,837
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	4,851,703	1,527,034	1,608,416	203,281		31,799	46,615		8,268,848
45	Educational Media Services	2220	2,126,481	979,740	176,036	518,063			63,806		3,864,126
46	Assessment & Testing	2230	129,854	26,279	61,575	335,608					553,316
47	Total Support Services - Instructional Staff	2200	7,108,038	2,533,053	1,846,027	1,056,952	0	31,799	110,421	0	12,686,290
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	217,396	33,323	1,211,195	17,811		41,344			1,521,069
50	Executive Administration Services	2320	1,493,475	336,648	204,174	45,535		16,517	15,411		2,111,760
51	Special Area Administration Services	2330	3,858,269	1,091,067	107,151	112,313		8,445	10,138		5,187,383
52	Tort Immunity Services	2360 - 2370	89,000	12,874	4,610	872		827			108,183
53	Total Support Services - General Administration	2300	5,658,140	1,473,912	1,527,130	176,531	0	67,133	25,549	0	8,928,395

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	11,364,290	2,785,346	32,535	73,182		385	8,432		14,264,170
56	Other Support Services - School Admin (Describe & Itemize)	2490	181,760	49,080							230,840
57	Total Support Services - School Administration	2400	11,546,050	2,834,426	32,535	73,182	0	385	8,432	0	14,495,010
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	1,212,375	322,228	175,969	52,684		272,667	11,089		2,047,012
61	Operation & Maintenance of Plant Services	2540	53,965	20,392	420,168	254,768	769,197		10,785		1,529,275
62	Pupil Transportation Services	2550			1,338,056						1,338,056
63	Food Services	2560	3,351,750	1,207,921	164,788	7,768,978	171,845	22,165	49,302		12,736,749
64	Internal Services	2570	628,731	125,059	175,485	163,537	148,250		12,523		1,253,585
65	Total Support Services - Business	2500	5,246,821	1,675,600	2,274,466	8,239,967	1,089,292	294,832	83,699	0	18,904,677
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	19,352	4,245	473,503						497,100
68	Planning, Research, Development, & Evaluation Services	2620	498,810	92,327	76,803	17,908		159			686,007
69	Information Services	2630	414,715	79,037	84,155	23,950		5,383			607,240
70	Staff Services	2640	1,513,497	376,556	617,735	42,844		7,712	5,734		2,564,078
71	Data Processing Services	2660	1,855,463	549,754	1,836,413	529,129	623,732	200	1,591,935		6,986,626
72	Total Support Services - Central	2600	4,301,837	1,101,919	3,088,609	613,831	623,732	13,454	1,597,669	0	11,341,051
73	Other Support Services (Describe & Itemize)	2900	255,625	114,290	114,556	8,206		200			492,877
74	Total Support Services	2000	50,713,948	14,775,864	11,731,939	10,350,848	1,713,024	410,863	1,827,651	0	91,524,137
75	COMMUNITY SERVICES (ED)	3000	2,260,486	996,365	268,291	498,203			3,726		4,027,071
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			3,740,942			10,663,933			14,404,875
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
84	Total Payments to Other Govt Units (In-State)	4100			3,740,942			10,663,933			14,404,875
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	Total Payments to Other Govt Units	4000			3,740,942			10,663,933			14,404,875
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110									0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200									0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		172,147,222	58,650,546	21,073,437	20,222,949	1,900,326	20,310,398	2,627,541	0	296,932,419
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,378,849
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530									0
124	Operation & Maintenance of Plant Services	2540	2,930,576	553,325	13,060,832	6,496,140	2,548,710	55,414	332,864		25,977,861
125	Pupil Transportation Services	2550	63,089	13,644							76,733
126	Food Services	2560									0
127	Total Support Services - Business	2500	2,993,665	566,969	13,060,832	6,496,140	2,548,710	55,414	332,864	0	26,054,594
128	Other Support Services (Describe & Itemize)	2900	416,756	97,226							513,982
129	Total Support Services	2000	3,410,421	664,195	13,060,832	6,496,140	2,548,710	55,414	332,864	0	26,568,576
130	COMMUNITY SERVICES (O&M)	3000									0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Regular Programs	4110									0
134	Payments for Special Education Programs	4120									0
135	Payments for CTE Programs	4140									0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
138	Payments to Other Govt. Units (Out of State)	4400									0
139	Total Payments to Other Govt Units	4000			0			0			0
140	DEBT SERVICES (O&M)	5000									
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
142	Tax Anticipation Warrants	5110									0
143	Tax Anticipation Notes	5120									0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
145	State Aid Anticipation Certificates	5140									0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0
149	Total Debt Services	5000						0			0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
151	Total Direct Disbursements/Expenditures		3,410,421	664,195	13,060,832	6,496,140	2,548,710	55,414	332,864	0	26,568,576
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(2,899,559)
153											

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
154	30 - DEBT SERVICES (DS)										
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										
157	Payments for Regular Programs	4110									0
158	Payments for Special Education Programs	4120									0
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0
161	DEBT SERVICES (DS)	5000									
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
163	Tax Anticipation Warrants	5110									0
164	Tax Anticipation Notes	5120									0
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
166	State Aid Anticipation Certificates	5140									0
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						5,450,483			5,450,483
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						8,865,000			8,865,000
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
172	Total Debt Services	5000			0			14,315,483			14,315,483
173	PROVISION FOR CONTINGENCIES (DS)	6000									
174	Total Disbursements/ Expenditures				0			14,315,483			14,315,483
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,520,549
176											
177	40 - TRANSPORTATION FUND (TR)										
178	SUPPORT SERVICES (TR)										
179	SUPPORT SERVICES - PUPILS										
180	Other Support Services - Pupils (Describe & Itemize)	2190	11,115								11,115
181	SUPPORT SERVICES - BUSINESS										
182	Pupil Transportation Services	2550	7,701,976	3,297,432	6,021,524	2,994,965	3,082,054	1,311	1,191		23,100,453
183	Other Support Services (Describe & Itemize)	2900	1,025,229	262,687	770						1,288,686
184	Total Support Services	2000	8,738,320	3,560,119	6,022,294	2,994,965	3,082,054	1,311	1,191	0	24,400,254
185	COMMUNITY SERVICES (TR)	3000									0
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
188	Payments for Regular Programs	4110									0
189	Payments for Special Education Programs	4120									0
190	Payments for Adult/Continuing Education Programs	4130									0
191	Payments for CTE Programs	4140									0
192	Payments for Community College Programs	4170									0
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
196	Total Payments to Other Govt Units	4000			0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
197	DEBT SERVICES (TR)	5000									
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
199	Tax Anticipation Warrants	5110									0
200	Tax Anticipation Notes	5120									0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
202	State Aid Anticipation Certificates	5140									0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									
206	(Lease/Purchase Principal Retired) ¹¹										0
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
208	Total Debt Services	5000						0			0
209	PROVISION FOR CONTINGENCIES (TR)	6000									
210	Total Disbursements/ Expenditures		8,738,320	3,560,119	6,022,294	2,994,965	3,082,054	1,311	1,191	0	24,400,254
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,276,419
212											
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
214	INSTRUCTION (MR/SS)	1000									
215	Regular Programs	1100		1,004,262							1,004,262
216	Pre-K Programs	1125		32,138							32,138
217	Special Education Programs (Functions 1200-1220)	1200		886,069							886,069
218	Special Education Programs - Pre-K	1225		71,824							71,824
219	Remedial and Supplemental Programs - K-12	1250		5							5
220	Remedial and Supplemental Programs - Pre-K	1275									0
221	Adult/Continuing Education Programs	1300		3,353							3,353
222	CTE Programs	1400		73,610							73,610
223	Interscholastic Programs	1500		79,920							79,920
224	Summer School Programs	1600		21,943							21,943
225	Gifted Programs	1650		59,518							59,518
226	Driver's Education Programs	1700		7,772							7,772
227	Bilingual Programs	1800		125,385							125,385
228	Truants' Alternative & Optional Programs	1900		94,284							94,284
229	Total Instruction	1000		2,460,083							2,460,083
230	SUPPORT SERVICES (MR/SS)	2000									
231	SUPPORT SERVICES - PUPILS										
232	Attendance & Social Work Services	2110		43,725							43,725
233	Guidance Services	2120		126,850							126,850
234	Health Services	2130		196,865							196,865
235	Psychological Services	2140		33,146							33,146
236	Speech Pathology & Audiology Services	2150		56,954							56,954
237	Other Support Services - Pupils (Describe & Itemize)	2190		12,212							12,212
238	Total Support Services - Pupils	2100		469,752							469,752
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
240	Improvement of Instruction Services	2210		62,381							62,381
241	Educational Media Services	2220		130,082							130,082
242	Assessment & Testing	2230		0							0
243	Total Support Services - Instructional Staff	2200		192,463							192,463
244	SUPPORT SERVICES - GENERAL ADMINISTRATION										
245	Board of Education Services	2310		67,463							67,463
246	Executive Administration Services	2320		77,648							77,648
247	Service Area Administrative Services	2330		72,794							72,794

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
248	Claims Paid from Self Insurance Fund	2361									0
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0
250	Unemployment Insurance Pymts	2363									0
251	Insurance Payments (Regular or Self-Insurance)	2364									0
252	Risk Management and Claims Services Payments	2365									0
253	Judgment and Settlements	2366									0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		39,918							39,918
255	Reciprocal Insurance Payments	2368									0
256	Legal Services	2369		14,730							14,730
257	Total Support Services - General Administration	2300		272,553							272,553
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
259	Office of the Principal Services	2410		671,356							671,356
260	Other Support Services - School Administration (Describe & Itemize)	2490		2,586							2,586
261	Total Support Services - School Administration	2400		673,942							673,942
262	SUPPORT SERVICES - BUSINESS										
263	Direction of Business Support Services	2510									0
264	Fiscal Services	2520		192,010							192,010
265	Facilities Acquisition & Construction Services	2530		60,558							60,558
266	Operation & Maintenance of Plant Services	2540		625,124							625,124
267	Pupil Transportation Services	2550		1,321,795							1,321,795
268	Food Services	2560		542,677							542,677
269	Internal Services	2570		104,592							104,592
270	Total Support Services - Business	2500		2,846,756							2,846,756
271	SUPPORT SERVICES - CENTRAL										
272	Direction of Central Support Services	2610									0
273	Planning, Research, Development, & Evaluation Services	2620		51,673							51,673
274	Information Services	2630		69,342							69,342
275	Staff Services	2640		214,357							214,357
276	Data Processing Services	2660		254,555							254,555
277	Total Support Services - Central	2600		589,927							589,927
278	Other Support Services (Describe & Itemize)	2900		88,911							88,911
279	Total Support Services	2000		5,134,304							5,134,304
280	COMMUNITY SERVICES (MR/SS)	3000		50,346							50,346
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
282	Payments for Regular Programs	4110									0
283	Payments for Special Education Programs	4120									0
284	Payments for CTE Programs	4140									0
285	Total Payments to Other Govt Units	4000		0							0
286	DEBT SERVICES (MR/SS)	5000									
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
288	Tax Anticipation Warrants	5110									0
289	Tax Anticipation Notes	5120									0
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
291	State Aid Anticipation Certificates	5140									0
292	Other (Describe & Itemize)	5150									0
293	Total Debt Services - Interest	5000						0			0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
295	Total Disbursements/Expenditures			7,644,733				0			7,644,733
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(383,236)
297											

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
298	60 - CAPITAL PROJECTS (CP)										
299	SUPPORT SERVICES (CP)	2000									
300	SUPPORT SERVICES - BUSINESS										
301	Facilities Acquisition and Construction Services	2530	378,097	74,296	1,224,333	76,101	33,315,530	13,900	7,758		35,090,015
302	Other Support Services (Describe & Itemize)	2900									0
303	Total Support Services	2000	378,097	74,296	1,224,333	76,101	33,315,530	13,900	7,758	0	35,090,015
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
305	PAYMENTS TO OTHER GOVT UNITS (In-State)										
306	Payments to Regular Programs (In-State)	4110									0
307	Payments for Special Education Programs	4120									0
308	Payments for CTE Programs	4140									0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
310	Total Payments to Other Govt Units	4000			0			0			0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
312	Total Disbursements/ Expenditures		378,097	74,296	1,224,333	76,101	33,315,530	13,900	7,758	0	35,090,015
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(33,839,174)
314											
315	70 - WORKING CASH (WC)										
316											
317	80 - TORT FUND (TF)										
318	SUPPORT SERVICES - GENERAL ADMINISTRATION										
319	Claims Paid from Self Insurance Fund	2361			93,236						93,236
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			2,088,496						2,088,496
321	Unemployment Insurance Payments	2363			72,607						72,607
322	Insurance Payments (Regular or Self-Insurance)	2364									0
323	Risk Management and Claims Services Payments	2365			2,102,406						2,102,406
324	Judgment and Settlements	2366						13,843			13,843
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	889,699	175,061		23,094					1,087,854
326	Reciprocal Insurance Payments	2368									0
327	Legal Services	2369									0
328	Property Insurance (Buildings & Grounds)	2371			1,035,924						1,035,924
329	Vehicle Insurance (Transporation)	2372									0
330	Total Support Services - General Administration	2000	889,699	175,061	5,392,669	23,094	0	13,843	0	0	6,494,366
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
332	Payments for Regular Programs	4110									0
333	Payments for Special Education Programs	4120									0
334	Total Payments to Other Dist & Govt Units	4000						0			0
335	DEBT SERVICES (TF)	5000									
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
337	Tax Anticipation Warrants	5110									0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
339	Other Interest or Short-Term Debt	5150									0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000									
342	Total Disbursements/Expenditures		889,699	175,061	5,392,669	23,094	0	13,843	0	0	6,494,366
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(112,194)
344											

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

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
346	SUPPORT SERVICES (FP&S)	2000									
347	SUPPORT SERVICES - BUSINESS										
348	Facilities Acquisition & Construction Services	2530	23,307	(698)							22,609
349	Operation & Maintenance of Plant Services	2540	639,731	126,006	680,622	10,102	5,883,336				7,339,797
350	Total Support Services - Business	2500	663,038	125,308	680,622	10,102	5,883,336	0	0	0	7,362,406
351	Other Support Services (Describe & Itemize)	2900									0
352	Total Support Services	2000	663,038	125,308	680,622	10,102	5,883,336	0	0	0	7,362,406
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
354	Payments to Regular Programs	4110									0
355	Payments to Special Education Programs	4120									0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
357	Total Payments to Other Govt Units	4000						0			0
358	DEBT SERVICES (FP&S)	5000									
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
360	Tax Anticipation Warrants	5110									0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
364											0
365	Total Debt Service	5000						0			0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000									
367	Total Disbursements/Expenditures		663,038	125,308	680,622	10,102	5,883,336	0	0	0	7,362,406
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(5,326,988)

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	93,153,755
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	10,896,607
8	Special Education Programs (Functions 1200-1220)	1200	41,557,254
9	Special Education Programs Pre-K	1225	2,046,462
10	Remedial and Supplemental Programs K-12	1250	4,848,215
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	139,439
13	CTE Programs	1400	5,462,963
14	Interscholastic Programs	1500	1,832,824
15	Summer School Programs	1600	323,428
16	Gifted Programs	1650	5,617,813
17	Driver's Education Programs	1700	182,709
18	Bilingual Programs	1800	13,502,906
19	Truant Alternative & Optional Programs	1900	6,963,511
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922	
33	Total Instruction ¹⁰	1000	186,527,886
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	4,230,404
37	Guidance Services	2120	5,935,504
38	Health Services	2130	4,731,653
39	Psychological Services	2140	2,703,720
40	Speech Pathology & Audiology Services	2150	4,932,585
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	80,347
42	Total Support Services - Pupils	2100	22,614,213
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	9,013,168
45	Educational Media Services	2220	3,661,015
46	Assessment & Testing	2230	859,250
47	Total Support Services - Instructional Staff	2200	13,533,433
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	1,454,636
50	Executive Administration Services	2320	2,984,605
51	Special Area Administration Services	2330	6,882,117
52	Tort Immunity Services	2360 - 2370	142,254
53	Total Support Services - General Administration	2300	11,463,612

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	14,684,026
56	Other Support Services - School Admin (Describe & Itemize)	2490	2,069,924
57	Total Support Services - School Administration	2400	16,753,950
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	
60	Fiscal Services	2520	58,571,042
61	Operation & Maintenance of Plant Services	2540	884,428
62	Pupil Transportation Services	2550	5,252,081
63	Food Services	2560	13,308,279
64	Internal Services	2570	1,498,141
65	Total Support Services - Business	2500	79,513,971
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	747,196
69	Information Services	2630	700,555
70	Staff Services	2640	3,615,301
71	Data Processing Services	2660	8,253,631
72	Total Support Services - Central	2600	13,316,683
73	Other Support Services (Describe & Itemize)	2900	601,024
74	Total Support Services	2000	157,796,886
75	COMMUNITY SERVICES (ED)	3000	6,742,301
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	11,522,562
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
84	Total Payments to Other Govt Units (In-State)	4100	11,522,562
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	
102	Total Payments to Other Govt Units	4000	11,522,562
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	
114	Total Direct Disbursements/Expenditures		362,589,635
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Describe & Itemize)	2190	
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	
124	Operation & Maintenance of Plant Services	2540	27,381,271
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	27,381,271
128	Other Support Services (Describe & Itemize)	2900	450,596
129	Total Support Services	2000	27,831,867
130	COMMUNITY SERVICES (O&M)	3000	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Regular Programs	4110	
134	Payments for Special Education Programs	4120	
135	Payments for CTE Programs	4140	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
137	Total Payments to Other Govt. Units (In-State)	4100	0
138	Payments to Other Govt. Units (Out of State)	4400	
139	Total Payments to Other Govt Units	4000	0
140	DEBT SERVICES (O&M)	5000	
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
142	Tax Anticipation Warrants	5110	
143	Tax Anticipation Notes	5120	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
145	State Aid Anticipation Certificates	5140	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
147	Total Debt Service - Interest on Short-Term Debt	5100	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	
149	Total Debt Services	5000	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
151	Total Direct Disbursements/Expenditures		27,831,867
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		
153			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
154	30 - DEBT SERVICES (DS)		
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)		
157	Payments for Regular Programs	4110	
158	Payments for Special Education Programs	4120	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190	
160	Total Payments to Other Districts & Govt Units (In-State)	4000	0
161	DEBT SERVICES (DS)	5000	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
163	Tax Anticipation Warrants	5110	
164	Tax Anticipation Notes	5120	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
166	State Aid Anticipation Certificates	5140	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150	10,134,082
168	Total Debt Services - Interest On Short-Term Debt	5100	10,134,082
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	3,054,445
170	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	3,621,214
171	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
172	Total Debt Services	5000	16,809,741
173	PROVISION FOR CONTINGENCIES (DS)	6000	
174	Total Disbursements/ Expenditures		16,809,741
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
176			
177	40 - TRANSPORTATION FUND (TR)		
178	SUPPORT SERVICES (TR)		
179	SUPPORT SERVICES - PUPILS		
180	Other Support Services - Pupils (Describe & Itemize)	2190	152,591
181	SUPPORT SERVICES - BUSINESS		
182	Pupil Transportation Services	2550	18,283,561
183	Other Support Services (Describe & Itemize)	2900	1,286,516
184	Total Support Services	2000	19,722,668
185	COMMUNITY SERVICES (TR)	3000	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
188	Payments for Regular Programs	4110	
189	Payments for Special Education Programs	4120	
190	Payments for Adult/Continuing Education Programs	4130	
191	Payments for CTE Programs	4140	
192	Payments for Community College Programs	4170	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
194	Total Payments to Other Govt. Units (In-State)	4100	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	
196	Total Payments to Other Govt Units	4000	0

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
197	DEBT SERVICES (TR)	5000	
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
199	Tax Anticipation Warrants	5110	
200	Tax Anticipation Notes	5120	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
202	State Aid Anticipation Certificates	5140	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
204	Total Debt Services - Interest On Short-Term Debt	5100	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
208	Total Debt Services	5000	0
209	PROVISION FOR CONTINGENCIES (TR)	6000	
210	Total Disbursements/ Expenditures		19,722,668
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
212			
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
214	INSTRUCTION (MR/SS)	1000	
215	Regular Programs	1100	1,062,372
216	Pre-K Programs	1125	39,300
217	Special Education Programs (Functions 1200-1220)	1200	1,020,097
218	Special Education Programs - Pre-K	1225	86,226
219	Remedial and Supplemental Programs - K-12	1250	
220	Remedial and Supplemental Programs - Pre-K	1275	
221	Adult/Continuing Education Programs	1300	945
222	CTE Programs	1400	67,737
223	Interscholastic Programs	1500	28,730
224	Summer School Programs	1600	1,523
225	Gifted Programs	1650	57,516
226	Driver's Education Programs	1700	1,586
227	Bilingual Programs	1800	131,609
228	Truants' Alternative & Optional Programs	1900	121,950
229	Total Instruction	1000	2,619,591
230	SUPPORT SERVICES (MR/SS)	2000	
231	SUPPORT SERVICES - PUPILS		
232	Attendance & Social Work Services	2110	40,597
233	Guidance Services	2120	130,229
234	Health Services	2130	176,865
235	Psychological Services	2140	29,363
236	Speech Pathology & Audiology Services	2150	51,627
237	Other Support Services - Pupils (Describe & Itemize)	2190	21,639
238	Total Support Services - Pupils	2100	450,320
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
240	Improvement of Instruction Services	2210	44,785
241	Educational Media Services	2220	140,771
242	Assessment & Testing	2230	59,768
243	Total Support Services - Instructional Staff	2200	245,324
244	SUPPORT SERVICES - GENERAL ADMINISTRATION		
245	Board of Education Services	2310	73,643
246	Executive Administration Services	2320	89,721
247	Service Area Administrative Services	2330	119,054

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

	A	B	L
1			
2	Description (Enter Whole Dollars)	Funct #	Budget
248	Claims Paid from Self Insurance Fund	2361	
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	
250	Unemployment Insurance Pymts	2363	
251	Insurance Payments (Regular or Self-Insurance)	2364	
252	Risk Management and Claims Services Payments	2365	
253	Judgment and Settlements	2366	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	41,991
255	Reciprocal Insurance Payments	2368	
256	Legal Services	2369	4,361
257	Total Support Services - General Administration	2300	328,770
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
259	Office of the Principal Services	2410	643,325
260	Other Support Services - School Administration (Describe & Itemize)	2490	2,978
261	Total Support Services - School Administration	2400	646,303
262	SUPPORT SERVICES - BUSINESS		
263	Direction of Business Support Services	2510	
264	Fiscal Services	2520	171,218
265	Facilities Acquisition & Construction Services	2530	110,209
266	Operation & Maintenance of Plant Services	2540	603,512
267	Pupil Transportation Services	2550	1,095,885
268	Food Services	2560	476,622
269	Internal Services	2570	86,297
270	Total Support Services - Business	2500	2,543,743
271	SUPPORT SERVICES - CENTRAL		
272	Direction of Central Support Services	2610	
273	Planning, Research, Development, & Evaluation Services	2620	56,286
274	Information Services	2630	93,148
275	Staff Services	2640	142,394
276	Data Processing Services	2660	204,108
277	Total Support Services - Central	2600	495,936
278	Other Support Services (Describe & Itemize)	2900	79,529
279	Total Support Services	2000	4,789,925
280	COMMUNITY SERVICES (MR/SS)	3000	36,502
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
282	Payments for Regular Programs	4110	
283	Payments for Special Education Programs	4120	
284	Payments for CTE Programs	4140	
285	Total Payments to Other Govt Units	4000	0
286	DEBT SERVICES (MR/SS)	5000	
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
288	Tax Anticipation Warrants	5110	
289	Tax Anticipation Notes	5120	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
291	State Aid Anticipation Certificates	5140	
292	Other (Describe & Itemize)	5150	
293	Total Debt Services - Interest	5000	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000	
295	Total Disbursements/Expenditures		7,446,018
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
297			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
298	60 - CAPITAL PROJECTS (CP)		
299	SUPPORT SERVICES (CP)	2000	
300	SUPPORT SERVICES - BUSINESS		
301	Facilities Acquisition and Construction Services	2530	40,417,063
302	Other Support Services (Describe & Itemize)	2900	
303	Total Support Services	2000	40,417,063
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
305	PAYMENTS TO OTHER GOVT UNITS (In-State)		
306	Payments to Regular Programs (In-State)	4110	
307	Payments for Special Education Programs	4120	
308	Payments for CTE Programs	4140	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
310	Total Payments to Other Govt Units	4000	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
312	Total Disbursements/ Expenditures		40,417,063
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
314			
315	70 - WORKING CASH (WC)		
316			
317	80 - TORT FUND (TF)		
318	SUPPORT SERVICES - GENERAL ADMINISTRATION		
319	Claims Paid from Self Insurance Fund	2361	100,000
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362	1,800,000
321	Unemployment Insurance Payments	2363	350,000
322	Insurance Payments (Regular or Self-Insurance)	2364	
323	Risk Management and Claims Services Payments	2365	2,365,045
324	Judgment and Settlements	2366	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	1,119,741
326	Reciprocal Insurance Payments	2368	
327	Legal Services	2369	50,000
328	Property Insurance (Buildings & Grounds)	2371	1,000,000
329	Vehicle Insurance (Transporation)	2372	
330	Total Support Services - General Administration	2000	6,784,786
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000	
332	Payments for Regular Programs	4110	
333	Payments for Special Education Programs	4120	
334	Total Payments to Other Dist & Govt Units	4000	0
335	DEBT SERVICES (TF)	5000	
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
337	Tax Anticipation Warrants	5110	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
339	Other Interest or Short-Term Debt	5150	
340	Total Debt Services - Interest on Short-Term Debt	5000	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000	
342	Total Disbursements/Expenditures		6,784,786
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
344			

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
346	SUPPORT SERVICES (FP&S)	2000	
347	SUPPORT SERVICES - BUSINESS		
348	Facilities Acquisition & Construction Services	2530	
349	Operation & Maintenance of Plant Services	2540	9,344,742
350	Total Support Services - Business	2500	9,344,742
351	Other Support Services (Describe & Itemize)	2900	
352	Total Support Services	2000	9,344,742
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
354	Payments to Regular Programs	4110	
355	Payments to Special Education Programs	4120	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
357	Total Payments to Other Govt Units	4000	0
358	DEBT SERVICES (FP&S)	5000	
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
360	Tax Anticipation Warrants	5110	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
362	Total Debt Service - Interest on Short-Term Debt	5100	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	
364			
365	Total Debt Service	5000	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000	
367	Total Disbursements/Expenditures		9,344,742
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	78,814,997	42,748,602	36,066,395	79,644,102	36,895,500
5	Operations & Maintenance	14,662,694	7,890,242	6,772,452	14,700,073	6,809,831
6	Debt Services **	13,088,692	7,151,058	5,937,634	13,322,889	6,171,831
7	Transportation	16,075,772	8,696,739	7,379,033	16,202,639	7,505,900
8	Municipal Retirement	2,844,455	1,539,187	1,305,268	2,867,616	1,328,429
9	Capital Improvements	0		0		0
10	Working Cash	973,023	526,431	446,592	980,814	454,383
11	Tort Immunity	5,919,277	3,203,174	2,716,103	5,967,797	2,764,623
12	Fire Prevention & Safety	1,940,891	1,047,464	893,427	1,951,516	904,052
13	Leasing Levy	0		0		0
14	Special Education	15,600,171	8,373,242	7,226,929	15,599,995	7,226,753
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,432,237	1,857,204	1,575,033	3,460,149	1,602,945
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	153,352,209	83,033,343	70,318,866	154,697,590	71,664,247
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2017	Beginning July 1, 2017 thru June 30, 2018	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	Series 2000 Capital Appreciation Bonds	02/01/00	9,999,934	4	11,990,967		644,712	5,650,000	6,985,679	6,985,679
32	Series 2010 Capital Appreciation Bonds	09/01/10	9,992,698	4	7,757,400		302,369	1,740,000	6,319,769	6,319,769
33	Series 2013 Capital Appreciation Bonds	04/02/13	30,999,876	2	36,252,141		1,363,188		37,615,329	37,615,329
34	Series 2013 General Obligation Bonds	04/02/13	69,000,000	2	66,790,000				66,790,000	66,790,000
35	Series 2015A General Obligation Bonds	03/05/15	13,795,000	2	13,795,000				13,795,000	13,795,000
36	Series 2015B Capital Appreciation Bonds	03/05/15	9,886,576	2	11,001,139		487,707	1,475,000	10,013,846	10,013,846
37	Series 2015B General Obligation Serial Bonds	03/05/15	935,000	2	935,000				935,000	935,000
38	Series 2015B General Obligation Term Bonds	03/05/15	28,175,000	2	28,175,000				28,175,000	28,175,000
39	Series 2016 Taxable General Obligation School Bonds	05/12/16	29,085,000	7	29,085,000				29,085,000	22,595,334
40	Series 2015A Capital Appreciation Bonds	03/05/15	6,204,788	2	6,998,599		372,258		7,370,857	7,370,857
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			208,073,872		212,780,246	0	3,170,234	8,865,000	207,085,480	200,595,814
50										
51	• Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other <u>Alternate Revenue Source Taxable GO</u>							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____							
54	3. Refunding Bonds	6. Building Bonds	9. Other _____							
55										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2017											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		15,600,171				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					38,756	
10	Other Receipts (Describe & Itemize)					--					275,181	
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	15,600,171	0	0	313,937	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					10, 20, 40-2360-2370						
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2018						0	15,600,171	0	0	313,937	
25	Reserved Fund Balance					714						
26	Unreserved Fund Balance					730	0	15,600,171	0	0	313,937	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:						
32						Total Reserve Remaining:						
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	8,657,520	1,363,149		10,020,669						10,020,669
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	326,612,953	70,997,515	5,932,548	391,677,920	50	151,266,295	14,548,622		165,814,917	225,863,003
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	12,654,532	1,190,033		13,844,565	20	3,286,752	632,935		3,919,687	9,924,878
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	8,919,282	20,286,004		29,205,286		5,860,907	1,647,115	(10,068,276)	17,576,298	11,628,988
13	5 Yr Schedule	252	73,245,929	(9,228,975)	56,030,707	7,986,247		59,318,443	1,260,628	60,342,526	236,545	7,749,702
14	3 Yr Schedule	253	502,414	157,239		659,653		562,222		104,351	457,871	201,782
15	Construction in Progress	260	49,114,959	31,254,547	62,809,485	17,560,021	--					17,560,021
16	Total Capital Assets	200	479,707,589	116,019,512	124,772,740	470,954,361	10	220,294,619	18,089,300	50,378,601	188,005,318	282,949,043
17	Non-Capitalized Equipment	700				2,969,354			296,935			
18	Allowable Depreciation								18,386,235			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	296,932,419
9	O&M	Expenditures 15-22, L151	Total Expenditures			26,568,576
10	DS	Expenditures 15-22, L174	Total Expenditures			14,315,483
11	TR	Expenditures 15-22, L210	Total Expenditures			24,400,254
12	MR/SS	Expenditures 15-22, L295	Total Expenditures			7,644,733
13	TORT	Expenditures 15-22, L342	Total Expenditures			6,494,366
14			Total Expenditures		\$	376,355,831
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			8,312,132
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			2,553,334
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			378,387
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			1,044,505
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progm - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			4,023,345
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			14,404,875
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			1,900,326
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			2,627,541
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay			2,548,710
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment			332,864
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			8,865,000
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay			3,082,054
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment			1,191
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs			32,138
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K			71,824
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs			3,353
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs			21,943
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services			50,346
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units			0
76			Total Deductions for OEPP Computation (Sum of Lines 18 - 74)		\$	50,253,868
77			Total Operating Expenses Regular K-12 (Line 14 minus Line 76)			326,101,963
78			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018			25,467.28
79			Estimated OEPP (Line 77 divided by Line 78)		\$	12,804.74
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
3						
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		39,628
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		550,702
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		228,672
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		607,892
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		104,767
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		6,097,634
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		31,616
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		224,034
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		275,181
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		15,342,063
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		210,035
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		601,234
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		94,191
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		14,525,218
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		16,566,987
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		1,404,464
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		6,823,978
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		614,236
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		1,052,017
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		1,344,179
164	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		29,821
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		528,715
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		56,963
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		917,505
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		1,128,396
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		3,619,401
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		296,973
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		9,953,952
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		1,579,834
177						
178	Total Deductions for PCTC Computation Line 84 through Line 174				\$	84,850,288
179	Net Operating Expense for Tuition Computation (Line 77 minus Line 176)					241,251,675
180	Total Depreciation Allowance (from page 26, Line 18, Col I)					18,386,235
181	Total Allowance for PCTC Computation (Line 177 plus Line 178)					259,637,910
182	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					25,467.28
183	Total Estimated PCTC (Line 179 divided by Line 180) *				\$	10,194.96
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Pupil-Purchased Services	10-2100-300	Advanced Medical Personnel Services Inc	87,498	25,000	62,498
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvc Ltd	1,149,480	25,000	1,124,480
ED-General Admin-Purchased Services	10-2300-300	Sikich LLP	70,000	25,000	45,000
ED-General Admin-Other	10-2300-600	Illinois Association of School Boards	36,276	25,000	11,276
ED-Instruction-Supplies & Materials	10-1000-400	Northwest Evaluation Association	265,000	25,000	240,000
ED-General Admin-Purchased Services	10-2300-300	McGuire Woods LLP	78,000	25,000	53,000
ED-Direction of Central Spt Srv-Purchased Services	10-2610-300	Consortium for Educational Change	473,165	25,000	448,165
TF-Fiscal Services-Purchased Services	80-2520-300	Williams Manny Inc	131,136	0	0
ED-General Admin-Purchased Services	10-2300-300	Thomas A Bueschel	311,010	25,000	286,010
ED-General Admin-Purchased Services	10-2300-300	Law Office of Venita Hervey	116,556	25,000	91,556
ED-General Admin-Purchased Services	10-2300-300	Hinshaw and Culbertson	413,626	25,000	388,626
ED-Instructional Staff-Supplies & Materials	10-2200-400	College Board	25,990	25,000	990
ED-Instructional Staff-Purchased Services	10-2200-300	College Board	27,783	25,000	2,783
ED-Pupil-Purchased Services	10-2100-300	Advanced Medical Personnel Services Inc	83,596	25,000	58,596
ED-Instructional Staff-Purchased Services	10-2200-300	Power School Group LLC	4,400	4,400	0
ED-Data Processing Services-Purchased Services	10-2660-300	District Management Group	110,500	25,000	85,500
ED-Fiscal Services-Supplies	10-2520-400	InTouch Receipting	26,900	25,000	1,900
ED-Fiscal Services-Purchased Services	10-2520-300	Steven Stromquist	36,000	25,000	11,000
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvc Ltd	55,900	25,000	30,900
ED-Data Processing Services-Purchased Services	10-2660-300	Apple Inc - Education	357,930	25,000	332,930
ED-Instruction-Purchased Services	10-1000-300	Edmentum Holding Inc	87,500	25,000	62,500
O&M-Oper & Maint Plant Services-Purchased Services	20-2540-300	Windstream Communication Inc	648,000	25,000	623,000
ED-Instructional Staff-Purchased Services	10-2200-300	Theodore Stavrou	27,200	25,000	2,200


Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Instruction-Purchased Services	10-1000-300	Jacques Saint-Cyr	2,456	2,456	0
ED-Instructional Staff-Purchased Services	10-2200-300	Jacques Saint-Cyr	15,665	15,665	0
ED-Fiscal Services-Purchased Services	10-2520-300	Hayes Software Systems	28,317	25,000	3,317
ED-Instruction-Purchased Services	10-1000-300	Kate Kilgore	3,225	3,225	0
ED-Instructional Staff-Purchased Services	10-2200-300	Kate Kilgore	31,875	25,000	6,875
ED-Instructional Staff-Purchased Services	10-2200-300	Pamela Peterson	10,240	10,240	0
ED-Instruction-Purchased Services	10-1000-300	Discovery Center	95,321	25,000	70,321
ED-Other-Purchased Services	10-2900-300	Discovery Center	32,478	25,000	7,478
ED-Community Services-Purchased Services	10-3000-300	Discovery Center	470	470	0
ED-Instruction-Purchased Services	10-1000-300	Burpee Museum of Nat History	37,581	25,000	12,581
ED-Other-Purchased Services	10-2900-300	Burpee Museum of Nat History	23,625	23,625	0
ED-Community Services-Purchased Services	10-3000-300	Burpee Museum of Nat History	223	223	0
ED-Instruction-Purchased Services	10-1000-300	YMCA of Rock River Valley	89,494	25,000	64,494
ED-Other-Purchased Services	10-2900-300	YMCA of Rock River Valley	27,717	25,000	2,717
ED-Community Services-Purchased Services	10-3000-300	YMCA of Rock River Valley	2,805	2,805	0
ED-Instruction-Purchased Services	10-1000-300	Rockford Boys and Girls Club	86,842	25,000	61,842
ED-Other-Purchased Services	10-2900-300	Rockford Boys and Girls Club	24,983	24,983	0
ED-Instruction-Purchased Services	10-1000-300	Cumberland Therapy Services LLC	189,297	25,000	164,297
ED-Pupil-Purchased Services	10-2100-300	Sunbelt Staffing LLC	90,900	25,000	65,900
ED-Pln, Rsrch, Dvlp, Eval Srv-Purchased Services	10-2620-300	7 Island Assoc	31,985	25,000	6,985
ED-Instruction-Other	10-1000-600	Ombudsman Educational Srvs Ltd	1,000,000	25,000	975,000
ED-Instruction-Purchased Services	10-1000-300	The Center/IRC	27,243	25,000	2,243
ED-Instruction-Purchased Services	10-1000-300	Apple Inc - Education	135,620	25,000	110,620
ED-Instruction-Purchased Services	10-1000-300	Cumberland Therapy Services LLC	162,228	25,000	137,228
ED-Pupil-Purchased Services	10-2100-300	Maxim Healthcare Services	982,709	25,000	957,709
ED-Pupil-Purchased Services	10-2100-300	Sunbelt Staffing LLC	111,836	25,000	86,836
ED-Instruction-Purchased Services	10-1000-300	Elevate K-12	429,704	25,000	404,704
ED-Instruction-Purchased Services	10-1000-300	US Bank National Assoc	364,796	25,000	339,796
ED-Pupil-Purchased Services	10-2100-300	Advanced Medical Personnel Services Inc	97,781	25,000	72,781
ED-Pupil-Purchased Services	10-2100-300	Advanced Medical Personnel Services Inc	92,213	25,000	67,213
ED-Pupil-Purchased Services	10-2100-300	Stacey Powell	1,800	1,800	0
ED-Data Processing Services-Purchased Services	10-2660-300	Key Government Finance Inc	190,025	25,000	165,025
ED-Pupil-Purchased Services	10-2100-300	Soliant Health	81,807	25,000	56,807
ED-Instructional Staff-Purchased Services	10-2200-300	Northwest Evaluation Association	108,500	25,000	83,500
ED-Instructional Staff-Purchased Services	10-2200-300	Olivet University	78,953	25,000	53,953
ED-Data Processing Services-Purchased Services	10-2660-300	Power School Group LLC	100,402	25,000	75,402
ED-Data Processing Services-Purchased Services	10-2660-300	Power School Group LLC	155,243	25,000	130,243
ED-Instructional Staff-Purchased Services	10-2200-300	Edgenuity Inc	69,300	25,000	44,300
ED-Instruction-Purchased Services	10-1000-300	YSN Youth Services Network Inc	586,336	25,000	561,336
ED-Pupil-Purchased Services	10-2100-300	YSN Youth Services Network Inc	375,769	25,000	350,769
ED-Instructional Staff-Purchased Services	10-2200-300	Reading Horizons	72,500	25,000	47,500
ED-Instruction-Purchased Services	10-1000-300	James L Crow	2,550	2,550	0

[illegible]

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				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			11,601,529	1,682,060	9,781,421

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .			1,005,159				
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			188,452,953		188,452,953	
20	Support Services:							
21	Pupil	2100			25,154,823		25,154,823	
22	Instructional Staff	2200			12,768,332		12,768,332	
23	General Admin.	2300			15,669,765		15,669,765	
24	School Admin	2400			15,160,520		15,160,520	
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	2,227,933	0	2,227,933	0	0	
28	Oper. & Maint. Plant Services	2540		24,470,704	24,470,704	0	0	
29	Pupil Transportation	2550		22,753,792		22,753,792		
30	Food Services	2560		13,058,279		13,058,279		
31	Internal Services	2570	1,197,404	0	1,197,404	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		497,100		497,100		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		737,680		737,680		
35	Information Services	2630		676,582		676,582		
36	Staff Services	2640	2,772,701	0	2,772,701	0	0	
37	Data Processing Services	2660	5,025,514	0	5,025,514	0	0	
38	Other:	2900		2,384,456		2,384,456		
39	Community Services	3000		4,073,691		4,073,691		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(9,781,421)		(9,781,421)	
41	Total			11,223,552	316,077,256	35,694,256	291,606,552	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	11,223,552	Total Indirect costs:	35,694,256	
44				Total Direct Costs:	316,077,256	Total Direct Costs:	291,606,552	
45				=	3.55%	=	12.24%	

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (<i>Public Act 95-022</i>) Fiscal Year Ending June 30, 2018				
2					
3					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	Rockford Public Schools, District 04-101-2050-25				
7					
8	<i>Check box if this schedule is not applicable.....</i> <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget 				
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	
11	Curriculum Planning				
12	Custodial Services	X	X		
13	Educational Shared Programs	X	X		
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing	X			
18	Grounds Maintenance Services				
19	Insurance	X	X		
20	Investment Pools	X	X		
21	Legal Services	X	X		
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X		
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services	X	X		
30	Transportation				
31	Vocational Education Cooperatives	X			
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>				
36					
37					
38					
40	<i>Additional space for Column (E) - Name of LEA :</i>				
41					
42					
43					

	F	G	H	I	J	K
1	OURCING (7-0357)					
2						
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4						
5						
6						
7						
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9						
10	(Limit text to 200 characters, for additional space use line 33 and 38)					
11						
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division (N-330)
100 North First Street
Springfield, IL 62777-0001

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

School District Name: Rockford Public Schools, District 205
RCDT Number: 04-101-2050-25

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	2,111,760		2,111,760	2,191,755		2,191,755
2. Special Area Administration Services	2330	5,187,383		5,187,383	5,039,165		5,039,165
3. Other Support Services - School Administration	2490	230,840		230,840	231,872		231,872
4. Direction of Business Support Services	2510	0	0	0	155,433		155,433
5. Internal Services	2570	1,253,585		1,253,585	1,342,700		1,342,700
6. Direction of Central Support Services	2610	497,100		497,100	374,825		374,825
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		9,280,668	0	9,280,668	9,335,750	0	9,335,750
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							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.

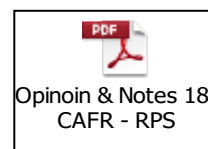
This page is provided for detailed itemizations as requested within the body of the report.

Type Below.

1. Page 25 - Other changes to debt - Current year appreciation on capital appreciation bonds.
2. 1614 - Miscellaneous food sales and vending machine sales to pupils.
3. 1690 - Other food service catering.
4. 1790 - Other school activity revenue.
5. 1999 - E-Rate reimbursements, other revenue.
6. 3999 - Orphanage tuition, per capita grant, advanced placement grant, other state revenues.
7. 4199 - Rockford Arts Infusion Grant
8. 4299 - Commodity credits.
9. 4399 - Other title I.
10. 4999 - Other federal revenue.
11. 2190 - Various other pupil-related support services not categorized elsewhere on the ISBE AFR.
12. 2490 - Various other human resource support services not categorized elsewhere on the ISBE AFR.
13. 2900 - Various other special education support services not categorized elsewhere on the ISBE AFR.
- 14.
- 15.
- 16.

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	312,311,268	23,669,017	31,676,673	1,153,700	368,810,658
9	Direct Expenditures	296,932,419	26,568,576	24,400,254		347,901,249
10	Difference	15,378,849	(2,899,559)	7,276,419	1,153,700	20,909,409
11	Fund Balance - June 30, 2018	77,965,173	3,838,767	15,412,929	33,743,410	130,960,279
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME Rockford Public Schools, District 205	RCDT NUMBER 04-101-2050-25	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003284	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Ehren Jarrett		NAME AND ADDRESS OF AUDIT FIRM Sikich LLP 401 West State Street, Suite 509 Rockford	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 501 7th Street Rockford 61104		E-MAIL ADDRESS: chad.lucas@sikich.com	
		NAME OF AUDIT SUPERVISOR Chad Lucas	
		CPA FIRM TELEPHONE NUMBER 815-282-6565	FAX NUMBER 815-282-6666

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

Rockford Public Schools, District 205
04-101-2050-25
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Rockford Public Schools, District 205
04-101-2050-25
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

Rockford Public Schools, District 205
04-101-2050-25

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	\$ 49,592,666
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		1,005,159
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(3,619,401)
AFR TOTAL FEDERAL REVENUES:		\$ 46,978,424

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

To adjust revenues for federal money that is not included on the SEFA	\$ (1,140,649)
Includes ROTC revenue as well as Build America Bond Interest Reimbursement	

To ensure food commodities are not double-counted on the SEFA	\$ (1,005,159)
---	----------------

ADJUSTED AFR FEDERAL REVENUES	\$ 44,832,616
--------------------------------------	----------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 44,832,616

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 44,832,616
--------------------------------	---------------

DIFFERENCE:	\$ 0
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Rockford Public Schools, District 205

04-101-2050-25

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

Year Ending June 30, 2018

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Rockford Public School District #205 (District) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

_____ YES

_____ X _____ NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, the District 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 **the District** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

669,584

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

335,575

Total Non-Cash

1,005,159**Note 5: Other Information**

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

Property

No

Auto

No

General Liability

No

Workers Compensation

No

Loans/Loan Guarantees Outstanding at June 30:

No

District had Federal grants requiring matching expenditures

Yes

(Yes/No)

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

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

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴		Year 7/1/17-6/30/18 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)				
US DEPARTMENT OF EDUCATION											
Direct Funding:											
Impact Aid	84.041	S014B-2018-1533	-	17,735			17,735			17,735	NA
Subtotal Impact Aid:			-	17,735		-	17,735				
Arts in Education	84.351	U351D130013	109,410	13,865		109,410	13,865			123,275	265,000
Arts in Education	84.351	U351D130013		8,300			8,300			8,300	265,000
Arts in Education	84.351	U351C140015	70,592	75,620		70,592	75,620			146,212	315,567
Arts in Education	84.351	U351C140015		181,454			181,454			181,454	315,567
Arts in Education	84.351	U351C140015									
Subtotal Arts in Education:			180,002	279,239		180,002	279,239				
Passed through Illinois Department of Human Services:											
Rehabilitation Services Vocational Rehabilitation Grant to States (STEP)	84.126	46CRD00197	5,246			5,246				5,246	26,603
Subtotal Rehabilitation Services Vocational Rehabilitation Grant to States (STEP):			5,246	-		5,246	-				
Passed through Illinois State Board of Education:											
Preschool Development Grants	84.419B	2016-4902-PE	152,184			152,184				152,184	1,348,723
Preschool Development Grants	84.419B	2017-4902-PE	1,203,110	143,964		1,203,110	143,964			1,347,074	1,348,724
Preschool Development Grants	84.419B	2018-4902-PE		1,200,215			1,200,215			1,200,215	1,348,724
Subtotal Preschool Development Grants:			1,355,294	1,344,179		1,355,294	1,344,179				
Title I - Grants to Local Education Agencies (M)	84.010	16-4300-00	1,681,621			1,681,621				1,681,621	16,826,726
Title I - Grants to Local Education Agencies (M) (a)	84.010	17-4300-00	-	1,109,843		-	1,109,843			1,109,843	-
Title I - Grants to Local Education Agencies (M)	84.010	17-4300-00	12,079,949	3,194,346		12,079,949	3,194,346			15,274,295	19,490,734
Title I - Grants to Local Education Agencies (M)	84.010	18-4300-00		10,529,447			10,529,447			10,529,447	15,865,925
Title I - Grants to Local Education Agencies (M)	84.010A	16-4306-00	5,980			5,980				5,980	42,322
Title I - Grants to Local Education Agencies (M)	84.010A	17-4306-00	553	32,230		553	32,230			32,783	47,446

Subtotal Title I Low Income Cluster (M):			13,768,103	14,865,866	-	13,768,103	14,865,866				
Title IV, Part A: Student Support and Academic Enrichment Program (SSAE) Formula	84.424A	18-4400-00		88,740			88,740			88,740	225,411
Subtotal Title IV SSAE Formula :			-	88,740		-	88,740				
Passed through Illinois State Board of Education:											
Twenty-First Century Community Learning Centers	84.287	16-4421-15	5,603			5,603				5,603	540,000
Twenty-First Century Community Learning Centers	84.287	16-4421-25	5,653			5,653				5,653	540,000
Twenty-First Century Community Learning Centers	84.287	16-4421-35	16,090			15,999				15,999	540,000
Twenty-First Century Community Learning Centers	84.287	17-4421-15	428,426	12,757		428,426	12,757			441,183	540,000
Twenty-First Century Community Learning Centers	84.287	17-4421-25	446,607	10,066		446,607	10,066			456,673	540,000
Twenty-First Century Community Learning Centers	84.287	17-4421-35	404,287	27,656		404,287	27,656			431,943	540,000
Twenty-First Century Community Learning Centers	84.287	18-4421-15		415,889			415,889			415,889	540,000
Twenty-First Century Community Learning Centers	84.287	18-4421-25		430,302			430,302			430,302	540,000
Twenty-First Century Community Learning Centers	84.287	18-4421-35		419,054			419,054			419,054	540,000
Subtotal Twenty-First Century Community Learning Centers:			1,306,666	1,315,724		1,306,575	1,315,724				
Passed through Illinois State Board of Education:											
Special Education - Preschool Grants (M)	84.173	16-4600-00	78	-		78	-			78	283,500
Special Education - Preschool Grants (M)	84.173	17-4600-00	244,881	173		244,881	173			245,054	283,560
Special Education - Preschool Grants (M)	84.173	18-4600-00		307,734			307,734			307,734	535,786
Special Education - Grants to States (M)	84.027A	16-4620-00	8,091			7,777				7,777	8,203,397
Special Education - Grants to States (M)	84.027A	17-4620-00	6,653,421	3,987		6,653,421	3,987			6,657,408	7,433,205
Special Education - Grants to States (M)	84.027A	18-4620-00		6,819,991			6,819,991			6,819,991	8,240,893
Special Education - Grants to States (M)	84.027A	16-4625-00	370,967			370,967				370,967	N/A
Special Education - Grants to States (M)	84.027A	17-4625-00	414,619	489,055		414,619	489,055			903,674	N/A
Special Education - Grants to States (M)	84.027A	18-4625-00		125,181			125,181			125,181	N/A
Subtotal Special Education (IDEA) Cluster (M):			7,692,057	7,746,121	-	7,691,743	7,746,121				
Improving Teacher Quality State Grants	84.367A	16-4932-00	100,765			100,765				100,765	2,405,638
Improving Teacher Quality State Grants	84.367A	17-4932-00	883,673	36,967		883,673	36,967			920,640	2,897,681
Improving Teacher Quality State Grants	84.367A	18-4932-00		880,538			880,538			880,538	3,035,599
Subtotal Improving Teacher Quality State Grants:			984,438	917,505		984,438	917,505				

Passed through Illinois State Board of Education:											
English Language Acquisition Grants	84.365A	16-4909-00	84,716			84,956				84,956	636,535
English Language Acquisition Grants	84.365A	17-4909-00	343,896	7,575		343,896	7,575			351,471	585,471
English Language Acquisition Grants	84.365A	18-4909-00		521,139			521,139			521,139	711,700
English Language Acquisition Grants	84.365A	16-4905-00	7,655			7,655				7,655	64,125
English Language Acquisition Grants	84.365A	17-4905-00	30,350	(121)		30,350	(121)			30,229	73,066
English Language Acquisition Grants	84.365A	18-4905-00		29,942			29,942			29,942	42,837
English Language Acquisition Grants	84.365A	16-4998-SI	5,000			5,000				5,000	8,955
English Language Acquisition Grants	84.365A	16-4998-EI									
Subtotal English Language Acquisition Grants:			471,617	558,535		471,857	558,535				
School Improvement Grants (Section 1003g) (M)	84.377A	16-4339-16	7,454			7,454				7,454	500,000
School Improvement Grants (Section 1003g) (M)	84.377A	17-4339-16	951,908	259,619		951,908	259,619			1,211,527	1,811,075
School Improvement Grants (Section 1003g) (M)	84.377A	18-4339-16		1,352,870			1,352,870			1,352,870	2,410,623
Subtotal School Improvement Grants (M)			959,362	1,612,489		959,362	1,612,489				
Passed through Regional Office of Education Winnebago County:											
Education for Homeless Children and Youth	84.196A	N/A	55,463			55,463				55,463	55,463
Education for Homeless Children and Youth	84.196A	N/A		56,963			56,963			56,963	56,963
Subtotal Education for Homeless Children and Youth			55,463	56,963	-	55,463	56,963				
Passed through Illinois Community College Board (ICCB):											
Adult Education - Basic Grants to States	84.002	17-4800-00	237,440			237,440				237,440	237,440
Adult Education - Basic Grants to States	84.002	18-4800-00		281,715			281,715			281,715	281,715
Subtotal Adult Education - Basic Grants to States:			237,440	281,715		237,440	281,715				
TOTAL US DEPARTMENT OF EDUCATION			27,015,688	29,084,811		27,015,523	29,084,811				
US DEPARTMENT OF AGRICULTURE											
Passed through Illinois State Board of Education:											
Fresh Fruit and Vegetable Program	10.582	17-4240-10	125,921			125,921				125,921	N/A
Fresh Fruit and Vegetable Program	10.582	18-4240-10		63,945			63,945			63,945	N/A
Subtotal Fresh Fruit and Vegetable Program			125,921	63,945		125,921	63,945				

Non-Cash Commodities	10.555	17-4999-01	304,812			304,812				304,812	N/A
Non-Cash Commodities	10.555	18-4999-01		669,584			669,584			669,584	N/A
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables	10.555	17-4999-00	731,630			731,630				731,630	N/A
Non-Cash Commodities - Department of Defense Fresh Fruits and Vegetables	10.555	18-4999-00		335,575			335,575			335,575	N/A
National School Lunch Program	10.555	16-4210-00	1,928,352			1,928,352				1,928,352	N/A
National School Lunch Program	10.555	17-4210-00	8,658,665	1,827,344		8,658,665	1,827,344			10,486,009	N/A
National School Lunch Program	10.555	18-4210-00		8,876,082			8,876,082			8,876,082	N/A
Summer Food Service Program	10.559	16-4225-00	63,534			63,534				63,534	N/A
Summer Food Service Program	10.559	17-4225-00	138,930	904		138,930	904			139,834	N/A
Summer Food Service Program	10.559	18-4225-00		95,842			95,842			95,842	N/A
School Breakfast Program	10.553	16-4220-00	450,781			450,781				450,781	N/A
School Breakfast Program	10.553	17-4220-00	2,152,586	421,214		2,152,586	421,214			2,573,800	N/A
School Breakfast Program	10.553	18-4220-00		2,229,041			2,229,041			2,229,041	N/A
Subtotal Child Nutrition Program Cluster			14,429,290	14,455,587		14,429,290	14,455,587				
Child and Adult Care Food Program	10.558	16-4226.00	1,359			1,359				1,359	N/A
Child and Adult Care Food Program	10.558	17-4226.00	2,879	1,185		2,879	1,185			4,064	N/A
Child and Adult Care Food Program	10.558	18-4226.00		4,501			4,501			4,501	N/A
Subtotal Child and Adult Care Food Program			4,238	5,686		4,238	5,686				
TOTAL US DEPARTMENT OF AGRICULTURE			14,559,449	14,525,218		14,559,449	14,525,218				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES											
Passed through Northwestern Illinois Association and Illinois Department of Healthcare and Family Services:											
Medicaid Assistance Program - 17	93.778	N/A	526,905	236,008		526,905	236,008			762,913	N/A
Medicaid Assistance Program - 18	93.778	N/A		892,388			892,388			892,388	N/A
Subtotal Medicaid Assistance Program:			526,905	1,128,396		526,905	1,128,396				
Passed through Illinois Department of Human Services:											
Affordable Care Act MIECHV - PY17	93.505	11GQ02084	77,428	2,600		77,428	2,600			80,028	77,428
Affordable Care Act MIECHV - PY18	93.505	11GQ02084		89,331			89,331			89,331	92,633
Passed through Regional Office of Education Winnebago County"											
Fussy Baby Grant	93.505	17-4191	2,949	2,259		2,949	2,259			5,208	N/A

Subtotal Affordable Care Act:			80,377	94,191		80,377	94,191				
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES			607,282	1,222,587		607,282	1,222,587				
Total Federal Awards			42,182,419	44,832,616		42,182,254	44,832,616				

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

(a) Additional Title I expenditures

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I Grants to Local Educational Agencies	14,865,866
84.377	School Improvement Grants	1,612,489
84.027, 84.173	Special Education Cluster (IDEA)	7,746,121
	Total Amount Tested as Major	\$24,224,476

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

44,832,616

% tested as Major

54.03%

Dollar threshold used to distinguish between Type A and Type B programs: \$1,344,978.00

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

2018-

2. THIS FINDING IS:

11

New

7

Repeat from Prior Year?

Year originally reported?

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

Rockford Public Schools, District 205
04-101-2050-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **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. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Rockford Public Schools, District 205
04-101-2050-25
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2018

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2017-001	During our audit, we identified one material financial statement adjustment which affected the current year financial statements.	This finding is not repeated for the year ended June 30, 2
2017-002	The District informed us that monthly bank reconciliations for the operating account were not consistently being performed on a timely basis during the year.	This finding is not repeated for the year ended June 30, 2
2017-003	We noted that one individual prepares and submits reports. We understand there is a review of these reports before they are submitted, however, there is no documentation available to support that a review and approval was performed.	This finding is not repeated for the year ended June 30, 2
2017-004	We noted one of four quarterly expenditure reports tested was filed late.	This finding is not repeated for the year ended June 30, 2
2017-005	We noted one of two quarterly expenditure reports tested was filed late.	This finding is not repeated for the year ended June 30, 2

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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