PONTIAC TOWNSHIP HIGH SCHOOL DISTRICT NO. 90 PONTIAC, ILLINOIS

ANNUAL FINANCIAL REPORT

JUNE 30, 2018

Phillips & Associates, CPAs, P.C.

Reviewed by Regional Superintendent/Cook ISC 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 61761 Certified Public Accountant Information Zip Code: This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. supporting authorization/documentation, as necessary, to use the applicable account code (cell). 309-888-9261 Regional Superintendent/Cook ISC Name (Type or Print); Expiration Date: 11/30/18 Fax Number: Fax Number: Illinois State: Phillips & Associates CPAs, P.C. 1600 Hunt Drive, Suite B IL License Number (9 digit): Richard W. Phillips Name of Audit Manager Name of Auditing Firm: NVD6505@gmail.com 309-452-2417 066-004933 Signature & Date: Phone Number: Email Address: Email Address; Normal Telephone: Address: x NO Were any financial statement or federal award findings issued? x NO Is all Single Audit Information completed and attached? School Business Services Division 100 North First Street, Springfield, Illinois 62777-0001 Reviewed by Township Treasurer (Cook County only) Illinois School District/Joint Agreement x NO Are Federal expenditures greater than \$750,000? ILLINOIS STATE BOARD OF EDUCATION Submit electronic AFR directly to ISBE Annual Financial Report * Click on the Link to Submit: Accounting Basis: Single Audit Status: ACCRUAL June 30, 2018 Send ISBE a File Filing Status: 217/785-8779 CASH Fax Number: 0 × Township Treasurer Name (type or print) Name of Township: Signature & Date: YES YES YES Email Address: * This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). Telephone: Reviewed by District Superintendent/Administrator School District/Joint Agreement Information Unqualified (See instructions on inside or this page.) Pontiac Township High School District #90 District Superintendent/Administrator Name (Type or Print): Fax Number: Joint Agreement Annual Financial Report Type of Auditor's Report Issued: School District Disclaimer Qualified Due to ISBE on Thursday, November 15th SD/JA18 Adverse Name of School District/Joint Agreement: School District/Joint Agreement Number; ISBE Form SD50-35/JA50-60 (05/18) Due to ROE on Monday, October 15th 110 Indiana Avenue kilgore@pontiac90.org jkilgore@pontiac90.org × × 17-053-0900-17 815-844-6113 Jon Kilgore Livingston Pontiac, IL Signature & Date: Email Address: Email Address: County Name: 61764 Zip Code:

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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)

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. 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.

4. 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.

5. Submit Paper Copy of AFR with Signatures

- a) 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 neccessary.
- b) 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.
- c) 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
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion 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.

7. 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.

PART A - FINDINGS

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.

	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].
- 1	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].
1	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
71201011	Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
	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].
The same of	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
men comment?	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART C	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: (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.
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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 Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:	

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

Account Name	(i) 9500; 9550 51(d)	अंग्रह विद्वी
Deferred Revenues (490)		
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	1	1
Direct Receipts/Revenue		
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		0
Total		1

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

PHILLIPS & ASSOCIATES, CPAS PC

Name of Audit Firm (print)

The undersigned offirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative

Philliper + associates, CPAb, P.C.

10/02/18

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

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3	Requ	ired to be	completed for Scho	ool Districts	only.								
4]												
5	Α.	Tax Rat	es (Enter the tax rate	- ex: .0150 fe	or \$1.50)								
6	-		Tov Voos 2017		Faustine	.d	ad Maluatian (FAM)	٠		227 775 202	:		
8	1		Tax Year <u>2017</u>		Equalize	eu Assessi	ed Valuation (EAV):			227,775,303			
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14	1				Dishursamanta/								
15			Receipts/Revenu	ies	Disbursements/ Expenditures		Excess/ (Deficie	ency)	Fi	ınd Balance			
16]		9,874,8	373	8,394,3	16	1,480	,557		2,196,865			
17			numbers shown are t			8, lines 8	3, 17, 20, and 81 for	the Edu	cational, O	perations & Main	tenance,		
18 19	-	Tran	sportation and Worki	ing Cash Fund	ds.								
20	c.	Short-Te	erm Debt **							•			
21	1		CPPRT Notes		TAWs		TANs		то,	'EMP. Orders	,	GSA Certificates	
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24 25 27	ļ	** The		0 =		0							
27		** ine i	numbers shown are ti	ne sum of en	tries on page 25.								
28	D.	Long-Te								•			
29 30		Check the	applicable box for lo	ng-term deb	t allowance by typ	e of distr	ict.						
31		x a.	6.9% for elementa	ry and high s	chool districts,		15,716	496					
32 33		b.	13.8% for unit dist	ricts.									
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36		c.	Long-Term Debt (P			Acct	ş						
37 38			Outstanding:	**********************	•	511	2,437,	000					
40	E.	Material	Impact on Financi	ial Position									
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46 47			laterial Increase/Decr dverse Arbitration Ru		liment								
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50		-	ecisions By Local Boar		or Illinois Propert	у Тах Арр	eal Board (PTAB)						
<u>51</u>		O	ther Ongoing Concerr	ns (Describe	& Itemize)								
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53 54		Comments		••••••							•••••••	***************************************	l
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District Name: Pontiac Township High School District #90 District Code: 17-053-0900-17 County Name: Livingston 1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cell C81, D81, F81 & I81) Total Sum of Fund Balance (P8, Cell C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C1057, C1054, C1065, C1069 and C1073) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C34 thru D74) (Excluding C1057, C1061, C1065, C1069 and C1073) Possible Adjustment: 3. Days Cash on Hand: Total Sum of Direct Rependitures (P7, Cell C1, D17, F17, E17) Total Sum of Direct Rependitures (P7, Cell C1, D17, F17 & I17) Total Sum of Direct Rependitures (P7, Cell C1, D17, F17 & I17) Total Sum of Direct Rependitures (P7, Cell C1, D17, F17 & I17) 4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P24, Cell F67 & F11) EAV x 85% x. Combined Tax Rates (P3, Cell 137) Total Long-Term Debt Allowed (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H37)	0	ብARY ancial Pri <u>ofile.aspx</u>								Total Pro	Informat will be ca
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(a) 1. 2. % 4. ?. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9.		c Townshi 3-0900-17 ston	tio: ells C81, D8	, cell C8, D to Other Fi 5, C:D69 and	io: (P7, Cell C; , Cell C8, D.	, C:D69 and	(P5, Cell C4	ring Maxir wed (P24, C s (P3, Cell J:	argin Rem , Cell H37) 3, Cell H31		
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(a) 1. 2. % 4. ?. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9. 9.	O	Vame: Sode: Vame:	ance to Re of Fund Bal	of Direct Ri perating De 1g C:D57, C.	ures to Re of Direct Ex of Direct Re	ng C:D57, C Jjustment:	h on Hand of Cash & II of Direct Ex	Short-Tei Jatíon Warr X Combine	Long-Terl Debt Outs -Term Debt		
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BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2018

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Long-Term Uabilities 511 Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Total Long-Term Labilities 714 Reserved Fund Balance 730 Unreserved Fund Balance 730 Investment in General Fixed Assets 320,615 Total Liabilities and Fund Balance 1,825,737			709,612	(272)	0	7	(115)	0	0	21.873	0
Long-Term Debt Payable (General Obligation, Revenue, Other) 511 Total Long-Term Liabilities 774 Reserved Fund Balance 730 Unreserved Fund Balance 730 Investment in General Fixed Assets 320,615 Total Liabilities and Fund Balance 1,825,737											
Total Long-Term Liabilities 7.14 7.14 320,615 Reserved Fund Balance 730 1,116,125 320,615 Investment in General Fixed Assets Total Liabilities and Fund Balance 1,825,737 320,343	neral Obligation, Revenue, Other)	511									Policy or hope bothers are a finite state of the control of the co
Reserved Fund Balance 714 320,615 Unreserved Fund Balance 730 1,116,125 320,615 Investment in General Fixed Assets 1,825,737 320,343	S.										
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Investment in General Fixed Assets Total Liabilities and Fund Balance 1,825,737 320,343	And the second second design problems of the contemporated of the first second second to the contemporate second	730	1,116,125	320,615	13,540	645,911	44,173	31,817	114.214	(21.873)	107.862
Total Liabilities and Fund Balance 1,825,737 320,343	Assets										
	Balance		1,825,737	320,343	13,540	645,918	44,058	31,817	114,214	0	107,862

The accompanying notes are an integral part of these financial statements.

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

A	В		Σ	z
			Account	Account Groups
ASSELS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3 CURRENT ASSETS (100)				
4 Cash (Accounts 111 through 115) ¹		341,122		Commission of the commission o
5 investments	120	77,454		
6 Taxes Receivable	130			
7 Interfund Receivables	140			
8 Intergovernmental Accounts Receivable	150			
9 Other Receivables	160	ter timbe, a final field had blue model and had to de against the part of		
10 Inventory	170			
Prepaid Items	180	in the state of th		
12 Other Current Assets (Describe & Itemize)	190			
3 Total Current Assets		418,576		
14 CAPITAL ASSETS (200)				
5 Works of Art & Historical Treasures	210	Proportional Section of a grant of the section of t		terrete i jum 511 exteritet da transfankanskaran startet
16 Land	220		70.404	
7 Building & Building Improvements	230		17.580.573	
8 Site Improvements & Infrastructure	240		Million state and all implements are reported on these consensations	
9 Capitalized Equipment	250		3,911,377	
20 Construction in Progress	260			
1 Amount Available in Debt Service Funds	340			13.540
22 Amount to be Provided for Payment on Long-Term Debt	350			2,423,460
23 Total Capital Assets			21,562,354	2,437,000
4 CURRENT LIABILITIES (400)				
25 Interfund Payables	410	Common Address of the Afficiance of Common and Common a	The second secon	And the second state of the second se
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	418,576		
34 Total Current Liabilities		418,576		
35 LONG-TERM LIABILITIES (500)				
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511	And the second s		2.437.000
37 Total Long-Term Liabilities				2,437,000
38 Reserved Fund Balance	714		-	
39 Unreserved Fund Balance	730	responsible and distributed for the second and applications of the second and the		
40 Investment in General Fixed Assets			21,562,354	
41 Total Liabilities and Fund Balance		418,576		000 244

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

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-			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
T	RECEIPTS/REVENUES						Account				
4	LOCAL SOURCES		4,961,459	629,356	0	632,876	251,626	330,019	0	73.338	12.112
2	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	499,654		0	0				
ဖ	STATE SOURCES	3000	2,454,765	144,498	0	358,986	O	0	0	0	0
	FEDERAL SOURCES	4000	193,279	0	0	0	0	0	0	0	
∞	Total Direct Receipts/Revenues	The delivery management of the second	7,609,503	1,273,508	0	991,862	251,626	330,01	0	73,338	12,112
o (Receipts/Revenues for "On Behalf" Payments	3998	3,932,353								And the second s
; 5	Total Receipts/Revenues Total Receipts/Revenues		11,541,856	1,273,508	0	991,862	251,626	330,019	0	73,338	12,112
		1000	4,594,632				115,066				
		2000	1,667,689	748,521		606,668	171,716	163,844		61,196	7,358
	Community Services	3000	54	0		0	0	:			
15	Payments to Other Districts & Govermental Units	4000	776,752	0	0	0	0	0		C	•
16	Debt Service	2000	0	0	833.032	0	O				0 0
1	Total Direct Disbursements/Expenditures		7,039,127	748,521	833,032	606,668	286,782	163,844		61,196	7.358
48	Disbursements/Expenditures for "On Behalf" Payments	4180	3,932,353	0	0	0	0	The second statement of the second se	1	C	U
19	Total Disbursements/Expenditures	And Control of the Co	10,971,480	748,521	833,032	899'909	286,782	163,84		61,196	7,358
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	570,376	524,987	(833,032)	385,194	(35,156)	166,175	0	12.142	4 754
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)		And Developing the State of the					A challenge of the chal			of entrate the section of the sectio
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		in all areas		g 46,470 g 46,470 g						
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110				Company of the state of the sta		to produce a section of the contract of the co		The second secon	10 10 10 10 10 10 10 10 10 10 10 10 10 1
56	Transfer of Working Cash Fund Interest	7120								The state of the s	and the second of the second o
27	Transfer Among Funds	7130	and the state of t	And the state of t							
8 8	Transfer of Interest	7140			200						and the second second and the second
67	Transfer from Capital Project Fund to O&M Fund	7150		To the state of th							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7.160									
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170			And the second of the Control of the second						
31	Fund S										
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	reference of the second of the	And the state of t		and the second s	-				
34	Premium on Bonds Sold	7220			And the state of the second se			The second result will be trade about the contract of	and the second of the second of the second of the second of		
32	Accrued interest on Bonds Sold	7230						And the second s	THE RESERVE OF THE PARTY OF THE	constitute while received and to be a superschaft while the superschaft and the supers	The same of the sa
36	Sale or Compensation for Fixed Assets	7300	S								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
88	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
65	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0			,			
9	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
4	Transfer to Capital Projects Fund	7800		A STATE OF THE STA		-		0			
45	ISBE Loan Proceeds	7900					Concession of the contest of the con	Commence and account of the second of the se			The second secon
43	Other Sources Not Classified Elsewhere	7990			765,000			The second secon	CONTRACTOR AND		The first of the second constitution of the seco
ţ .	Total Other Sources of Funds	-	0	0	765,500	0	0	0	0	0	0
45	UTHER 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	В	U	۵	Е	Ľ.	9	I	_	r	
E			(10)	(20)	(30)	(40)	(20)	(60)	(70)	(80)	(06)
	Description	10 to 10 m h		Ì			Municinal	}			(06)
7	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	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	-			5. TOO NO.			d		
48	Transfer of Working Cash Fund Interest	8120							C		
49	Transfer Among Funds	8130	The second secon	A company of the special and t							
20	Transfer of interest	8140	200	and the second promoted defendable and of placement relationships		THE R. LANS STREET, CHARLES STREET, ST					
21	Transfer from Capital Project Fund to O&M Fund	8150						0			
Ç	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160	and the second								
75	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service		Professiona y an a								0
53	Fund ⁵	8170									
54	Taxes Pledged to Pay Principal on Capital Leases	8410		the state of the s							
22	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	The second secon	the second of th				The second secon			
26	Other Revenues Pledged to Pay Principal on Capital Leases	8430	The state of the s	And the second of the second o							
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
28	Taxes Pledged to Pay Interest on Capital Leases	8510	And the second s	And the second s							
29	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	The state of the s								
9	Other Revenues Pledged to Pay Interest on Capital Leases	8530		destination about 10 cm							
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	A COMPANY OF THE PROPERTY OF T	of the first III and the state of the boundary processor commence of the state of t							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610						The state of the s			1,1000000000
83	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620		Additional designation of the second control							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		Contributed from the contributed of the contributed							
92	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	The state of the s	The state of the s							
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
89	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
2	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		and the same of th							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	Annual Control of the					No. 18			
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	0668		603,000		A CONTROLLER OF THE PROPERTY O	Company of the compan	162,000	And the second s	A state of the sta	Commence of the commence of th
9/	Total Other Uses of Funds		200	603,000	0	0	O control of the cont	162,000	0	0	0
77	Total Other Sources/Uses of Funds	and the second s	(200)	(603,000)	765,500	0	0	(162,000)		0	A CONTRACT OF THE PROPERTY OF
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Dishursemants and Other Hear of Eurale		569 R76	(510 87)	(67 532)	285 104	(351, 36)				And the control of th
ρ	Commentation of the Control of the C	THE RESERVE AND ADDRESS OF THE PARTY OF THE	000,000	(010,01)	AND A CONTRACT OF STREET STREET, STREET STREET, STREET	A THE PERSON NAMED OF TAXABLE PARTY OF T	(oct/cc)	A STANSON OF THE STAN	0	747'74	A COLUMN TO STATE OF THE PERSON NAMED IN COLUMN TO STATE
2 08	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		546,249	398,628	81,072	260,717	79,329	27,642	114,214	(34,015)	103,108
8,1	Fund Balances - June 30, 2018		1,116,125	320,615	13,540	645,911	44.173	31.817	114.214	(21,873)	107 862
				***************************************		A			·		

12,095

12,095

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

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

Page 10

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-	¥		و د	000	n se	1007	5 (2)	L 35	100	100	۷ (5)
1	on representation		(10)	(07)	(30)	(40)	(20)	(09)	(0/)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Deht Services	Transportation	Municipal Retirement/ Social	Canital Drojecte	Morking Cash	Tot	Fire Prevention &
2	2	į	rantational	Maintenance	cent services	in a sport a constant	Security	capital riojects	WOTHING CASH	10	Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
22	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
26		1442	·								
27	AND DESCRIPTION OF THE PARTY OF	1443				And the second s					
28	State)	1444									-
90	Adult - Transp Fees from Pupils or Parents (in State) Adult - Transp Exact Room Other Discrete In State)	1451				The state of the same of the state of the st					
3 8		7752				and the second control of the contro					
62	ate)	1453				The state of the s					Special follows
63	the second secon	T				905'6					··· Japanes
_		1500				And the second distriction by American Comments of the second control of the second cont					, and the second
65	Interest on Investments	1510	16,337	102	management of the state of the	112	45	The state of the s		13	2
99		1520							And the state of t		A STATE OF THE PARTY AND THE P
_	Total Earnings on Investments		16,337	102	0	112	45	0	0	13	2
		1600				,					
69	Control of the district control to a series to a series of the control of the series o	1611	270,680								
2 2	The state of the s	1612									
- 6	The formal of the second of the second secon	1613									
7 5	• Other (Describe & Itemize)	1614									
3 5		1620	The state of the s								
1 4	Other rood service (Jescribe & Itemize)	1690	329 663								
_	THUTTHE TOWARD	1700	2001								
10		7	1					and I work, die to			
10/	er en	1711	45,317	And the second s							
0 0	ssions - under [Describe & Item/12e]	61/1	THE RESERVE AND ADDRESS OF THE PERSON OF THE	And the secondary of the secondary property of the secondary of the second							
2 0		07/1									
3 2	book a loure sales - a loure sales - a loure sales - a loure sales - book a loure sales - constitute (Annothing Revening (Describe & Itemiza)	1790									
82	an entre greens recommende entre remember entre particular some transfer and the) 	45,317	0							
_		1800									i company
	extbooks	1811	63,651								
82	Rentals - Summer School Textbooks	1812	6,920								
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	& Itemize)	1819	control of the option of the control								
88		1821	The state of the s								
68		1822									
8 6	Sares - Additional Budgator I Extraous Sares - Additional Sares - Addi	1879	and the second s								
92		1890									nger waka Masar
93			70,571								
	OTHER REVENUE FROM LOCAL SOURCES	1900	port of the control o								
92	Rentals	1910		400							
8	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
g	A Company of the contract of t	1950	30.460			072.0				736	
100	neture of river reals experiencies Return of river reals experience recognises and resource recognises recogn	1950	30,460	Andrew Constitution on securing disapply (plane) of the pro-		7,740		THE RESERVE OF THE RESERVE OF THE PERSON OF		/54	
101	Drivers' Education Fees	1970	16,851								
102	Proceeds from Vendors' Contracts	1980		2,644	AND THE RESERVE OF THE PERSON			to comment and the first of the control of the cont	en e	to the state of th	
103	School Facility Occupation Tax Proceeds	1983						330,019			
104	Payment from Other Districts	1991		55,196							
105	Sale of Vocational Projects	1992				ing. e.					

The accompanying notes are an integral part of these financial statements.

Printed Date: 10/02/18 AFR18 Draft Form.xlsx

The accompanying notes are an integral part of these financial statements.

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

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-			(10)	(20)	(30)	(40)	(20)	(09)	(07)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	46,907	8,035						The Company of the Co	
108	Total Other Revenue from Local Sources		94,218	66,275	0	2,740	0	330,019	0	754	0
109	Total Receipts/Revenues from Local Sources	1000	4,961,459	629,356	0	632,876	251,626	330,019	0	73,338	12,112
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
110	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
11	Flow-through Revenue from State Sources	2100		Activities of the second states of the second state	Appendix to the contract of th		No. of the modern control of the con				
112	Flow-through Revenue from Federal Sources	2200				and described in the control of the					
113		2300		499,654			And the second section of the second				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	499,654		0	O				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	1,917,705	140,000							
118	General State Aid - Hold Harmless/Supplemental	3002	269,047								
119		3005		The state of the s							
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		2,186,752	140,000	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	70,476				·				
125	Special Education - Funding for Children Requiring Sp ED Services	3105	46,866								
126	Special Education - Personnel	3110	86,072			a militari di matanda di matanda da matanda da Maranda da Maranda da Maranda da Maranda da Maranda da Maranda d					
127	Special Education - Orphanage - Individual	3120	5,203					Terre e green de			
128	Special Education - Orphanage - Summer Individual	3130	and produced by the state of th								
129		3145	2,140								
130		3199		The state of the s		The state of the s					
			210,757	0		0					arran di
132				Video de mario en como de mario de la composición del composición de la composición							
133	CTE - Technical Education - Tech Prep	3200	A STATE OF THE STA	The state of the s							
134	_ :	3220		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM			and the second s				
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	22,125	3 10 10 10 10 10 10 10 10 10 10 10 10 10							
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139		3299				-					
140	Total Career and Technical Education		22,125	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305									
143		3310									
144	1 Total Bilingual Ed	~~~	0				0				

The accompanying notes are an integral part of these financial statements.

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

		And the second second second					_	-	-	·	-
			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tor	Fire Prevention & Safety
	State Free Lunch & Breakfast	3360	1,039								
147	School bifeakiast initiatiive Tanatamaanaa aakaa aasaasaasaasaasaasaasaasaasaasaasaasa	3365	CAC CC			in the second state of the					Latitude description
1	Adult Ed (from ICCB)	3410	710,00		and controlled the controlled to the controlled to the period			A province of more than the street of more framework and the street of more street of the street of		and the second s	
149	Adult Ed - Other (Describe & Itemize)	3499	And the second s			American community control of the form of the control of the contr			Control of the contro		
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				197,498		yes sa			****
	Transportation - Special Education	3510				161,488					
153	Transportation - Other (Describe & Itemize)	3599					And the second control of the second control				
j	iotal iransportation - Constitution and		•	0		358,986	0				
- 11	Leannig Inprovement - Change Grants Statement of Change and American Commission of Change and Change and Change and Change and Change and Change a Colonists I to commission of Change and	3010									
2	Scientific Creations Truant Alternative/Ontional Education	3695	The state of the s								
1	the property of the control of the second of	3705	The second secon	The state of the s			The second secon				
159	Reading Improvement Block Grant	3715	A construction of the contract	The second secon		of definition from the first control of the first c	And it is with the an order extension of the Angle of the control of the Angle of t				
രി	Reading Improvement Block Grant - Reading Recovery	3720	The second secon			The state of the s					
161	Continued Reading Improvement Block Grant	3725									
	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
- 1	Chicago General Education Block Grant	3766		The second secon		Security and the collection of					
1	Chicago Educatíonal Services Block Grant	3767									
- 1	School Safety & Educational Improvement Block Grant	3775		4,498							The second secon
9 1	Technology - Technology for Success	3780			A STATE OF THE STA	The second section of the second section sec				etest etting g	
) 	State Charter Schools	3815				A primar of D Terrary control terrary management and an executive restriction of the second of the s					
200	Extended Learning Opportunities - Summer Bridges	3825		is colored some teacher peace. He will be followed become system of as	. ,,,,,,,,,,,			The state of the s			
100	Infrastructure Improvements - Planning/Construction	3920	*	management on a street man of the street of		gardy to give according					
51	School Infrastructure - Maintenance Projects	3925		THE STATE OF THE S		Commence on the contract of th		The state of the s			Annual contract from a tree motivation of a contract
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750	Makeshing and an analysis of the second seco							
- !!	Total Restricted Grants-In-Aid	A control of the cont	268,013	4,498	0			0			0
	Total Receipts from State Sources	3000	2,454,765	144,498		358,986			0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175 ur	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Alid	4001		Continued in 13 final of a continue or the above while employ in former,							
177	Other Unrestricted Grants-in-Aid Received Directly from the Fed Govt (Describe & Iramiza)	4009			1840B-1 11 -						
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0 (0	0	0	0	0
179 RE	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)			Service of the servic	And the second s						
	Head Start	4045									
181	Construction (Impact Aid)	4050	VIII TO THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND A								
182	MAGNET	4060	The state of the s	material and the second of the				The state of the s	.,		***********
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									
183	Itemize) Total Restricted Grants-In-Aid Received Directly from Federal Govt		C The second sec					CONTRACTOR OF THE PROPERTY OF			
	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRILTHE STATE (4100-4999)	100	>			Action to the control of the control					2
185		·									
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

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1		1	(10)	(20)	(30)	(40)	(20)	(09)	(02)	(08)	(06)
	Decription (Error Whole Dollars)			Onorations R.			Municipal				Eira Pravantion &
7	Trough and the state of the sta	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Safety
189	Title V - Rural Education Initiative (REI)	4107					A CONTRACTOR OF THE PROPERTY O				
190	Title V - Other (Describe & Itemize)	4199				The control of the co					
191		200 mm	0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	The second secon			and the second	There be be a second to the second of the se		over Direct		
184	National School Lunch Program	4210	71,397				The second secon				
196	operatory many 1 og att. School Breakfast Program	4220	5.858			e e e e e e e e e e e e e e e e e e e					
197	Summer Food Service Program	4225	to the same and th								
198	Child Adult Care Food Program	4226		*							
199	Fresh Fruits & Vegetables	4240	proportion of the state of the				0.000				
200 200 200 200	Food Service - Other (Describe & Itemize)	4299									
Ş	Total Food Service The service of t		557//				0				v000 Ty 000 ST
702											graduat with a Phil
507	Title I - Low Income Title I - Low Income	4300	98,426	A Printer of Management and April 1990 and April 19							
204	itte i - Low Income - Wegletted, Private Titla - Comnobantino School Baform	4505	er, to a secure variety in an example of a security of a s	THE RESERVE AND A STATE OF THE PROPERTY OF THE			The state of the property of the state of th				
208	Title 1- Reading First	4334		Contract to the second							- 74.45 40 11 70
207	Title I- Even Start	4335				And the second s					
708	Title I - Reading First SEA Funds	4337									
508	Title I - Migrant Education	4340		THE R. P. LEWIS CO., LANSING MICH. LANSING PROPERTY.		THE RESERVE THE PROPERTY OF TH					
270	Title I - Other (Describe & Itemize)	4399		and different months of a first postulation (contacting).							
	Total Title i		98,426	0		0	0				
212	ad ferrancia dell'antico committe de la constitució de la constitu										
2 6	Title IV - Safe & Drug Free Schools - Formula	4400	and the same of th	CONTRACTOR OF THE PARTY AND ADDRESS OF THE PARTY OF THE P							
215	Title IV - 21st century Comm Learning Center's	4471		error on the state of the state		The second secon	The second secon				
216	Total Title IV	3	0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										The state of the s
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605		A REAL PROPERTY AND A STREET AN							40 a 4000 a 400
220	Fed - Spec Education - IDEA - Flow Through	4620									
221	Fed - Spec Education - IDEA - Room & Board	4625	Section of the Sectio				The same of the sa	e de transación			
777	Fed - Spec Education - IDEA - Discretionary	4630	The second section of	enderson on social collection. Assertly, as explicated discounts		And the second control of the second control of the second control of the second	The same and the same state of				and the second second
224	red - Special Cucation - IDEA - Other (Describe & Remize) Total Federal - Special Education	n P	O			O	O				
225	CTE-PERKINS										- Company
226	CTE - Perkins - Title IIIE - Tech Propose and the control of the c	4770	4,000	eritaria del compania de mante del circa de mante del contra del c							
227	CTE - Other (Describe & Itemize)	4799	The second state of the se			· · · · · · · · · · · · · · · · · · ·	The second secon				
229	Total CLE - Performance of the commence of the	4810	4,000	D			0				
230	ARRA General State Aid - Education Stabilization	4850	A STATE OF THE PROPERTY OF T	The state of the s			The state of the s				
231	ARRA-Title I-Low income	4851				en de la companya de					
232	ARRA - Title I - Neglected, Private	4852		TO THE POST OF THE		To personal transfer of the second se	A CONTRACTOR OF THE CONTRACTOR	and the second s			
234	ARRA-Title I - School Improvement (Part A)	4854		and a second of the second							
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
738	ARRA - Title IID - Technology-Formula	4860									
240	AKKA - Intellio - Jechnology-Competitive	4861									
1717	אמגא - ואוכאוווופץ - אפוונט חטווופיפט בטחכמיטיו	7925				-~					

The accompanying notes are an integral part of these financial statements.

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

\dashv	A	α	د	<u>-</u>	u 	L	פ	Ξ			_
_			(10)	(20)	(30)	(40)	(20)	(09)	(07)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241 4	ARRA - Child Nutrition Equipment Assistance	4863	The first transfer to the control of				Animon				
242	Impact Aid Formula Grants	4864	and and the second seco	de describerations de la contracta de la contr		of the second se					
243	Impact Aid Competitive Grants	4865	TIME IN LUMB AND ADDRESS OF THE PARTY OF THE	***************************************	Make the second second section of the section of the section of the second section of the sectio			The second state of the second			and providing the providing distribution of the contract of th
	Qualified Zone Academy Bond Tax Credits	4866	THE STATE OF THE S	**************************************			A series of the first of the series of the security of the part of the security of the securit	The second secon			The state of the s
	Qualified School Construction Bond Credits	4867	and the second of the second o	ments or a community of the second se		A demonstrative designation of the control and	Commence of the commence of th	and the second s		Andrews and the second second second second second second	
	Build America Bond Tax Credits	4868	**************************************								
	Build America Bond Interest Reimbursement	4869		The second secon		The state of the s		To the second se			
248 △	ARRA - General State Aid - Other Govt Services Stabilization	4870	And the second s	The same of the sa	The second secon	A CONTRACTOR OF THE PROPERTY O					
	Other ARRA Funds - II	4871				and the second s					
250 c	Other ARRA Funds - III	4872	And the second control of the second	Control to the state of the second particles of the second particles of		e de la company de la compa	The second secon			er i compressione administrativa compressione (co. cont	
	Other ARRA Funds - IV	4873	AND	Transmiss describe as a finite highly to proceed the second		Andrew Commencer of the		The state of the s		The second secon	The first property of the contract of the cont
	Other ARRA Funds • V	4874	Month than the man field maps or security to a service or service.				A control that the state of the second control to the second contr	The contract of the contract o			
253 ₽	ARRA - Early Childhood	4875	To a Vis consist that a superpose expensive content of the		The second secon		Control of the contro	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT			
	Other ARRA Funds VII	4876		The second of th	A commence of the commence of	The second special second seco	Colores to see the second seco	And the state of particular is not available to the contract of the contract o		and property of the state of th	The second section of the sect
	Other ARRA Funds VIII	4877	AND THE PERSON OF THE PERSON O	And the second s	And the second state of th	The second secon				all distribution () is a subdistribution of the contract of page paying the state of the contract of the cont	
-	Other ARRA Funds IX	4878	AND COLOR OF THE PARTY AND THE	A CONTRACTOR OF THE PROPERTY O		THE PART OF THE PA				to a confidence of the confide	Carlot and the contract of the
	Other ARRA Funds X	4879				Comments of the comments of th	of the same is a second man a second to a second point of the second	The second secon		year transfer to the contribution of the con-	
- 1	Other ARRA Funds Ed Job Fund Program	4880									
ij	Total Stimulus Programs			0	0	0	0	0			0
	Race to the Top Program	4901									
	Race to the Top - Preschool Expansion Grant	4902		2 commence of the commence of							
į	Advanced Placement Fee/International Baccalaureate	4904				and the second s	A STATE OF THE PROPERTY OF T				
	Title III - Immigrant Education Program (IEP)	4905									
	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909				The control of the co	A CONTRACT OF THE PROPERTY OF				
	Learn & Serve America	4910				And when the first of the extension is not as an experience as particularly the property of th					
	McKinney Education for Homeless Children	4920		references (Chercus) (very security in reaction and reaction of the security o		The control of the co					
	Title II - Eisenhower Professional Development Formula	4930	The state of the s			Color of Color Color Color State (Color Color Co	Appropriate Processor Commence and Commence				W. p. ***
	Title II - Teacher Quality	4932	608'6	Colon Colon Colon (Colon Colon							
	Federal Charter Schools	4960	The state of the s	Control by Commentation (Commentation Commentation Commen							
	Medicaid Matching Funds - Administrative Outreach	4991	4,289	The second of th		A control of the cont					***************************************
271	Medicald Matching Funds - Fee-for-Service Program	4992				The Control of the Co	And interesting properties of the contract of				
	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999				The property of the control of the condition of the condi	The second secon	to the second of			Manual Control of the
1	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		193,279	0	0	0	0			Control for the first filter with filter to the second control of the the seco	0
	Total Receipts/Revenues from Federal Sources	4000	193,279	0	0	0	0		0	The control of the co	
275 T	Total Direct Receipts/Revenues	and the same of th	CCL CCC P	The state of the s	The course of the state of the	The second state of the se	AND AND A STATE OF THE PROPERTY OF THE PROPERT		the second section of the second section of the second section of the second section of the second section sec	the best in the contract of the party and th	A THINK AND A STATE OF THE PERSON ASSESSMENT

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

Page 15

	A	8	O	٥	Ш	4	9	I		ſ	×	_
-			(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)								accuracy in the contract of th	Application and compared to the compared to th	and the state of t	The second second second second
4	INSTRUCTION (ED)	1000	da Vigora e productiva de desta esta desenva e prima especial especial de la constanta de la constanta especial de la constanta en la constant	mand implication or concepts trace of decision and increased and mandatum decision.	Andre (in the experience of the experience) and the experience of			Other transference of the displace and classes was presupplying a property	Life militaris (100 Aller delaters (110 papa) a planta accomplisación	de transcorporation de compatibilità de competit plymente animament		Web from a proper property of the property of the con-
2	Regular Programs	1100	2,056,244	318,882	76,859	68,304	5,268				2,525,557	2.525.393
9	Tuition Payment to Charter Schools	1115	A			Victoria de la constanta de la					0	
- 0	reen Frograms	1125					And the second of the sale of the second of	trade tellestrode franchis accidence of glaspacify (conclus) quali-	The second consequence of the second control		0	The second secon
٥	Special Education Programs (Functions 1200-1220)	1200	925,420	118,311	1,238	282'9	The same of the sa	the same afficiency of the first tending contents and according		- Comment of the state of the s	1,051,756	1,052,033
9	-	1250	HOOOF	A STATE OF THE PERSON NAMED OF THE PERSON NAME	The state of the s	Control francisco de estátuta por una ser ser consenso e encuestra e		***		A STATE OF THE STA	0	Commission of the control of the con
7		1250	C8E'OT	7,118	6,250	Committee of the commit	A section of the specimens were consistent and the section of the	en plant and a second second mention that the second secon	A STATE OF THE STA	and the state of t	19,353	99,250
12	Adult/Continuing Education Programs	1300		A STATE OF THE PROPERTY OF THE		And the second of the second o		Management and the second of t			0	and a state for the second sec
13	<u>. </u>	1400	285.831	117 307	1 549	22.266	The second secon	A CONTRACTOR AND A CONTRACTOR OF THE PROPERTY			0 300	700 047
14	Interscholastic Programs	1500	360,096	672	36.639	35.976	THE STATE OF STREET PROPERTY AND ADDRESS OF THE STATE OF	500		PROPERTY AND ADMINISTRATION OF THE PROPERTY OF	420,533	C22,225
15	Summer School Programs	1600	4,509	37	The second secon	368	The party of the control of the cont		2000		742,030	\cc,+c+
16	Gifted Programs	1650	The state of the s		A Commission of the Commission		The second section of the second section of the second section of	Production of the second secon	Property of the contract of the second of th		DTC'r	000,0
17	Driver's Education Programs	1700	115,315	6,961	the manufacture of the contraction and beautiful and and	985	The state of the s	A Company of the Comp			123.261	121 910
18		1800	The state of the s		The second of the second control of the seco	The state of the s	Contraction of section and sec	And the second s		And company of the Control of the Co	103/031	016,131
19	Truant Alternative & Optional Programs	1900	A December of the contract of	Company of the control of the contro		Standards and a second a second and a second a second and	The section of the se	The state of the s			0	750
20		1910			And the second s			And the second s			0	067
2	Regular K-12 Programs - Private Tuition	1911						· · · · · · · · · · · · · · · · · · ·			> 0	
22	Special Education Programs K-12 - Private Tuition	1912						Control of the Contro			0	The second secon
23	Special Education Programs Pre-K - Tuition	1913						A TO THE RESIDENCE OF LAND STREET, SAND STRE			0	
24	_	1914						Consideration of the state of t			0	
25		1915							No. 484 (TV) (TV		0	
26	_	1916) n	
27	·	1917						The second section is the second paper of the second paper.			0	
28	Interscholastic Programs - Private Tuition	1918	n wat truck					the state of the section of the section of the section of the section of			0	and the facility and the second secon
29	Summer School Programs - Private Tuition	1919					a shows				5	THE CONTRACTOR STATE STATE CONTRACTOR CONTRA
30	Gifted Programs - Private Tultion	1920						and the second s	-		0	Principles of the confidence on the confidence of the confidence o
34	Billogual Programs - Private Tuition	1921						The second section of the sect			0	
33	Truants Alternative/Optional Ed Program - Private Tuition	1921						and the stand assistant with the continue to t			0	arken meller in televis den edder jip mej jev grub gage door
33	·	1000	3 758 400	573 293	122 535	124 626	026.3	The second secon		Contraction pure manager in a transport profession party	0	The state of the s
25	_ ਲ	2000		770	255,231	OCO'ter	0,7,0	One	0	0	4,594,632	4,757,268
2,												
3 8		2110		Commence and contract to the contract of the c	A Commercial Commercia					The state of the s		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
3 6	_	21.20	125,62	6,663	card or pel manerous representation and activate and activate	And the second s		THE RESERVE TO THE PROPERTY OF		The second secon	32,186	32,146
88	-	2120	17///51	21,938	009	3,737	A CONTRACTOR OF THE PROPERTY O				223,996	217,425
39	-	2130	#/#OT	And a second sec	The second section is a second second section and the second section is a second second section of the second section is a second section of the second section section is a second section of the second section section is a second section of the second section section is a second section of the second section section is a second section of the section secti			CONTRACT PROPERTY AND ADDRESS OF THE PARTY O			16,474	44,350
40	·	2150	The second secon		The second state of the second		Charles to the time the second second to the second	A Absorber 200 region from the State of Company of State of Compan			0	
41	Other Support Services - Pupils (Describe & Itemize)	2190		The second secon	The state of the s			THE RESERVE AND A STREET OF THE PERSON OF TH	A Company of the Comp		0	78,500
42		2100	239,716	28,603	009	3.737	0	0			0 273 656	222 421
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		A STATE OF THE PROPERTY OF T	A CONTRACTOR OF THE PROPERTY O	Application of the control of the co			The state of the s	No. 100 100 100 100 100 100 100 100 100 10	•	2,2,2	266,764
44	Improvement of Instruction Services	2210	24.075	2 817	3.416	5 279	OZU V	A THE RESIDENCE OF THE PARTY OF	Marie III at a control marie to amendo and and and		140.00	010
45	Educational Media Services	2220	A CONTRACTOR OF THE PARTY OF TH	The second secon	05	7.400	079,4	THE THEORY MAY BE A TO A TOP OF THE PART O			750,55	20,250
46	Assessment & Testing	2230		The second of the second secon	A COMPANY OF THE PROPERTY OF T	099'9		And the second s			056,7	20,100
47	Total Support Services - Instructional Staff	2200	24,075	2,817	3,466	19,339	4,570	0	0	0	54,267	40.350
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										minutes of the control of the contro	
49		2310	4,221	15	94,244	7,949		10.634			117.063	121 100
20		2320	167,095	19,620	249	1,998		2,196	to be the state of the format of the state o		191 158	194 950
51	Special Area Administration Services	2330				THE RESERVE THE PROPERTY OF TH			The state of the s	The state of the s	0	OCCUPATION OF THE PROPERTY OF
55	Tort Immunity Services	2360-			TETAL TIL				The same of the sa			***************************************
53	Total Cumort Conject. Ganasal Administration	0065	171 312	263 OF	mand annual management of section of the section of	100				AND AND AND AND AND AND AND ADDRESS OF THE AND ADDRESS OF THE ADDR	0	
:[4	, 2000	010,411	19,635	94,493	9,947	0	12,830	0	0	308,221	316,050

The accompanying notes are an integral part of these financial statements.

		-										
]-	¥		7 6	000	1000	1000	ع الم	1005	- 657	J (35)	¥	7
	Description (Enter Whole Dollars)	1	(1001)	(200) Employee	(300) Purchased	(400) Supplies &	(2005)	(009)	(700) Non-Capitalized	(800) Termination	(006)	
2		Funct #	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
54 72	SUPPORT SERVICES - SCHOOL ADMINISTRATION Office of the Principal Services	2410	100 000	F24.0C		{						
299	-	2490	1,341) OL/67	147	70		U,52,U	CONTRACTOR AND	The second secon	1 341	056,752
57	Total Support Services - School Administration	2400	192,146	29,467	741	62	0	1,520	0	0	223,936	237,550
58	SUPPORT SERVICES - BUSINESS								The state of the s	Control of the Contro		
28	Direction of Business Support Services	2510	1	The first state of product play from constant from the part of the first from the		A company of the first special commence of the company of the comp		and the state of t	The second secon	and the second of the second o		and the second s
09	Fiscal Services	2520	63,102	8,423	95	40	The state of the s				71,660	056'09
6	Operation & Maintenance of Plant Services	2540									0	
62	Pupil Transportation Services	2550					THE RESERVE THE PROPERTY OF THE PARTY OF THE				0	
3 3	Food Services	2560	145,415	26,652	1,832	171,493	1,035				346,427	354,250
0 4 4	Internal Services	2570	1	A CONTRACTOR OF THE CONTRACTOR							0	
8	Total Support Services - Business	2500	208,517	35,075	1,927	171,533	1,035	0	0	0	418,087	415,200
99	SUPPORT SERVICES - CENTRAL											***************************************
67	Direction of Central Support Services	2610					The state of the s				0	
88	Planning, Research, Development, & Evaluation Services	2620				2,861					2,861	
66	Information Services	2630									0	
? 	Staff Services	2640		The first production of the pr							0	
17	Data Processing Services	2660	139,379	21,142	196,610	1,604	28,926				387,661	383,800
1 2	10GH SUPPORT SERVICES - CENTRAL The main if the control of the co	7,000	139,379	71,142	196,610	4,465	28,926	0	0	0	390,522	383,800
2 5	Other Support Services (Describe & Itemize)	2900		A CONTRACTOR OF THE CONTRACTOR						AND THE PROPERTY OF THE PROPER	0	200
_	_	2000	975,149	136,739	788/67	209,083	34,531	14,350	0	0	1,667,689	1,715,871
		3000			The state of the s	54					54	750
9/	<u>a</u> _	4000	*********									
77												
78		4110			The state of the s						0	
6 6	Payments for Special Education Programs	4120			THE STATE OF THE S			776,752	er Steward o		776,752	250,000
3 3	Payments for Adult/Continuing Education Programs	4130			The STATE OF			The second secon			0	
ω S	Payments for CTE Programs	4140			Parketti da i di secono compresso de constitución de compresso de comp			The proper was a proper property of the party of the part			0	430,000
ğ	Payments for Community College Programs	4170			The state of the same of the state of the st						0	
3	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			the state of the s						0	And the state of t
9 0	Total Payments to Other Govt Units (In-State)	4100		aran dik	0			776,752			776,752	680,000
3 %	rayments for kegular Programs - Juition Democratic for Control Follows - Democratic for Control Fo	4210	programa,								0	and the second s
3 6	-	4220						Company of the Compan			0	The second secon
88	Payment for CTE Programs . Trition	0000		e authorized a								CONTRACTOR
89	_	4270									0 0	
8	Payments for Other Programs - Tuition	4280						And a company of the second second second second second second			0 0	1. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
91	Other Payments to In-State Govt Units	4290						The second contract of the second of the sec			0	The second secon
92	Total Payments to Other Govt Units -Tuition (in State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	The state of the s
92	Payments for Adult/Continuing Ed Programs-Transfers	4330						THE PARTY AND CHINATE AND THE MEMBER WHITE AND ADDRESS OF THE PARTY AND			0	And the second s
96	Payments for CTE Programs - Transfers	4340		nine root							0	
97	_	4370						State of the second party			0	A CONTRACTOR OF THE PROPERTY O
86	_	4380	garana.		and the special policy of the second						0	The state of the s
3		4390			The state of the s						0	
100		4300			0			0			0	0
5 5		4400			The state of the s						0	
		4000			0			776,752			776,752	680,000
	ă	2000										
104			At the last of the	Interest								
105	Tax Anticipation Warrants	5110			None Service S						•	-

Print Date: 10/02/18 AFR18 Draft Form.xlsx

The accompanying notes are an integral part of these financial statements.

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

	A	В	O	D	Е	L	၅	Ι	_	ſ	쏘	J
-		en aldere	(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	
	Description (Enter Whole Dollars)	Franct #	Salaries	Employee	Purchased	Supplies &	Canital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
2			3	Benefits	Services	Materials	Capital Outlay	oniei onjects	Equipment	Benefits	5 00	lagnng
106	Tax Anticipation Notes	5120	II annie tellie								0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	100
108	State Aid Anticipation Certificates	5140	e del tradellina			and the state of t					0	
109	Other Interest on Short-Term Debt	5150	W-1 40 - 100								0	
110		2100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	A CONTRACTOR OF THE CONTRACTOR
112	2 Total Debt Services	2000						0			0	0
113	3 PROVISIONS FOR CONTINGENCIES (ED)	9009	0.1 M 17									
114	1 Total Direct Commence of September 2 Total Dir	CONTRACTOR	4,733,549	710,032	420,372	343,773	39,799	791,602	0	0	7,039,127	7,153,889
115	5 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			And the second s							570,376	
91	ODEBATIONS & MAXINTEMANICE STIND (OR NA)											
11												
118	8 SUPPORT SERVICES (O&M)	2000	eroseria									
119	9 SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190		Name and Address of the Park o							0	:
121	SUPPORT SERVICES - BUSINESS											
122		2510									C	
123	:	2530	and the second s		A Mark a co. To the contrast and the second and the			THE THE RESIDENCE AND A STATE OF A SAME PARTY OF THE PARTY.	de control description de la control de la c	Androped and the state of the s	> 0	all statement have a constant the state
127		2000	JOY CSC		L+4 00	***************************************	LCL	COLUMN TO THE CONTRACTOR OF THE COLUMN TWO COLUMN TO THE COLUMN TWO COLUMN TW		To the transfer of the transfe	0	at the comment of the state of the comment of the state o
1 0		0507	333,403	45,193	714/66	749,971	585			Market and commenced and backet of commenced at the commenced and commenced at the commence	748,521	706,950
271	Di Pupil Transportation Services	2550	:				CO MINE CONTROL CONTRO		And the state of t		0	
126	6 Food Services	2560	The property of the second sec	Control to the Control of the Contro							0	
/71	Total Support Services - Business	2500	353,405	45,193	99,417	249,921	585	0	0	0	748,521	706,950
871		2900	The state of the s	The first first between the constitution of the first section of the fir	The second section of the section of the second section of the section of t		Tribanish and the contract of	COMPANY OF THE REAL PROPERTY OF THE PERSON O				
123	9 Total Support Services	2000	353,405	45,193	99,417	249,921	585	0	0	0	748,521	706,950
130		3000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s				The second secon			0	
131	2	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	4 Payments for Special Education Programs	4120			And interest to the second of			Market Carried and Market and Advantage Contract			0	
135	2	4140				2		70.000 mm - 1.000 mm -			0	
136	6 Other Payments to In-State Govt. Units (Describe & Itemize)	4190			And the state of t			NUMBER OF STREET			0	
137	7 Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138		4400									0	A CONTROL OF THE PARTY OF THE P
139	9 Total Payments to Other Govt Units	4000			0			0			0	0
140	O DEBT SERVICES (O&M)	2000										
141	1 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						of the control of the file and seems the formation on the file				Control of the contro
143	3 Tax Anticipation Notes	5120									0	Name of adjusted the control of the
144	4 Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	5 State Aid Anticipation Certificates	5140						The first of the state of the s			0	and the first of the second parameters are a second as
146	6 Other Interest on Short-Term Debt (Describe & Itemize)	5150						And an artist of the contract			0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	B DEBT SERVICE - INTERST ON LONG-TERM DEBT	2200						**************************************			0	
149	9 Total Debt Services	2000						0			0	0
150	O PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	. !		353,405	45,193	99,417	249,921	585	0	0	0	748,521	706,950
152	2 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures	•			The same of the sa						524,987	
20	3				The state of the s		Consequence of the contract of		The second secon		or development and provide a depth of the control of demonstration of the	

	A	ď	٦		u	u	ď	7				-
			(1001)	(006)	(300)	(400)	0/5/0/	1009/	(002)	10001	٧ (٥٥٥)	7
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	(900) Total	Budget
7 ;	Control of the second of the s			penents	services	wateriais			Equipment	Benefits)
	50 - DEBI SERVICES (DS)											And the second of the second o
155 PAYMENTS TO	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156 PAYMENTS TO	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									and a sing me		
157 Payments for F	Payments for Regular Programs	4110									0	
158 Payments for S	Payments for Special Education Programs	4120									0	
	Other Payments to In-State Govt Units (Describe & Itemize) Takel Bournants to Other Districts & Govt Halts (J. Costs)	4190									0	
100 lotal rayment	Total rayments to other pistints & door omes (in-state)	900			ndown or a second			0			0	0
5	5 (D5)	2000										
	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
- !	Tax Anticipation Warrants	5110									0	
	tion Notes	5120									0	
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130			ر المراسم من الرام و المساور و المساور			- make the second control of the control of the second control of			0	
167 Other Interes	otate Aid Anticipation Certificates	0140						Die son anderden auf verschen der der der der der		emark.	0	The state of the s
1~	Other interest on short-lerm Debt (Describe & Itemize) Total Dobt Condon, Interest On Chart Town Dobt	2150						The state of the s			0	the state of the s
	services - interest On Short-Lerm Debt	2100						0			0	0
169 DEBI SEKVIC	DEBI SEKVICES - INTEREST ON LONG-TERM DEBI	2200						80,532			80,532	70,641
DEBT SERVIC	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
170 (Lease/Purch	(Lease/Purchase Principal Retired) 11		-					752 000		*	757	890 232
	DEBT SERVICES - OTHER (Describe & Itemize)	5400			The course in the contract of			000,357			732,000	700,200
	ervices	2000			C			500			500	000
173 PROVISION FO	PROVISION FOR CONTINGENCIES (PS)	2000						7c0'cc0			833,032	836,929
174 Total Dishur	Total District Enanciation	3			Commence of the second							
	Expess (Deficiency) of Receints/Revenues Over Dishursements/Expendiences	The second second			0			833,032			833,032	836,929
	The state of the s		de plane de Argenia com medica es d'acces o com o como de la companya de la companya de la companya de la comp		The state of the s		The second state of the second				(833,032)	
177	40 - TRANSPORTATION FUND (TR)											
178 SUPPORT SERVICES (TR)	JICES (TR)					And the state of t				Commission of the Commission o	and the second second and the second	
179 SUPPORT SE	SUPPORT SERVICES - PUPILS					-						
180 Other Suppo	Other Support Services - Pupils (Describe & Itemize)	2190		the consequence of the consequen	And the state of t		and the second s				U	
181 SUPPORT SE	SUPPORT SERVICES - BUSINESS)	
	Pupil Transportation Services	2550	132,330	6,094	376,193	59,845	32,206			Control of the contro	899'909	693,200
183 Other Support Services	Other Support Services (Describe & Itemize) Total Sunnat Services	2900	137 330	A CO.		0.000	The second secon				0	
oddoc joso		7007	152,330	450,0	2/D/133	39,845	907,28	O		0	899'909	693,200
	SERVICES (IR)	3000									0	The second secon
<u>. </u>	CATWEN 3. COURCE DIS RECOVE DATES THE	3										
	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		***************************************		of the second se							
188 Payments fo	Payments for Regular Programs	4110									0	
	rayments for Adult/Control Education Programs	4120			The second section of the second section is a second section of the second section of the second section is a second section of the section of						0	
:	Payments for Adult Continuing Education Programs	4150			As all representations of the state of the s						0	
-10	regiments for Community College Programs	4170						The state of the s			0	
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						100			5 0	
194 Total Payme	Total Payments to Other Govt. Units (in-State)	4100			O			0			0	O
195 PAYMENTS	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			The second secon			Agency of confidence or confidence and confidence or confi			O	
196 Total Payme	Total Payments to Other Govt Units	4000			0			0			0	0
197 DEBT SERVICES (TR)	S(ТR)	2000										
	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199 Tax Anticipat	Tax Anticipation Warrants	5110						The second secon			O	
	tion Notes	5120						THE CONTRACT OF STREET, STREET			O	And the second s
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202 State Aid An	State Aid Anticipation Certificates	5140							Ye share		0	

The accompanying notes are an integral part of these financial statements.

	L
G JUNE 30, 2018	L
FOR THE YEAR ENDING JUNE 30, 2018	
FOR	
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		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)]
Description (Enter Whole Dollars)	Funct #	Salaries	Employee	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
203 Other Interest on Short-Term Debt (Describe & Itemize)	5150					has total			9	C	
204 Total Debt Services - Interest On Short-Term Debt	5100										

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

L	Various annual de la company d	- 9	,			L	(
<u>l</u>		٥	اد	اد	Ш	_	9	Г	-	7	¥	7
1			(100)	(200)	(300)	(400)	(200)	(009)	(100)	(800)	(006)	
	Description (Enter Whole Dollars)	# to E	Salaries	Employee	Purchased	Supplies &	Capital Outlan	Other Objects	Non-Capitalized	Termination		400
7		# 7	20101162	Benefits	Services	Materials	Capital Outlay	Orner Objects	Equipment	Benefits	lotal	Budget
205	5 DEBT SERVICES - INTEREST ON LONG-TERM DEBT	2200									C	
<u> </u>	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						And common to common contract management to the profession for the contract of				
206	(Lease/Purchase Principal Retired) 11										c	
207		5400									> 0	
208		2002						C C C C C C C C C C C C C C C C C C C			0 0	
209	8	0009									0	0
240			000	[character of the control of the con	200				- Control of the second	Construent and Street Constitution of Adjustics of Constitution		A THE RESIDENCE OF THE PROPERTY OF THE PROPERT
7 6	or local Dispursements, Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	A CONTRACTOR OF THE CONTRACTOR	132,330	6,094	376,193	59,845	32,206	0	0	0	606,668	693,200
17	Ki		The second secon	e de la companya de l							385,194	
213	3 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	SS)										
2,7	2	1000								Commence of the commence of th		Period and a second comment of the second
215		1100		000								
21,5		1125		38,429							38,429	
15	7 Special Education Programs (Functions 1300-1330)	1300		070 67							0	27,500
218	:	1225		43,248							43,948	34,800
16		1250	according that	1							0	
3,00	Kemedial and Supplemental Programs - K-12	0671		2,215							2,215	13,750
775	Netriebial and Supplemental Programs - Pre-A	5/77		The state of the state of the state of							0	
77	The Additional Republication Programs	0051		1000							0	
7 6	Z CIE Programs	1400		5,121							5,121	32,400
777	J Interscholastic Programs	1500		23,591							23,591	21,275
777	4 Summer School Programs	1600		141							141	009
222		1650		to a second contract the second desired and the second second							0	The street of th
227	Driver's Education Programs	1,000		1,621							1,621	1,525
2000	Tringles (Albarontine & Ontional Drawners	1000									0	And the second s
250	O Total Instruction	0001	and in .	115 055							0	25
3		0001		ggn'CTT							115,066	131,875
230	ಜ	2000										
231	SUPPORT SERVICES - PUPILS											*****
232	2 Attendance & Social Work Services	2110		5,411							5.411	5.650
236	3 Guidance Services	2120		7,895							7,895	000'6
234	4 Health Services	2130		3,475							3,475	800
235		2140				-					0	
236	6 Speech Pathology & Audiology Services	2150		The state of the s							0	
23,		2190		The state of the s							0	
738		2100		16,781					e comment of		16,781	15,450
239				The second secon								
240	.0 Improvement of Instruction Services	2210		332							332	200
241	Educational Media Services	2220									0	250
242		2230									0	
243		2200		332			To description				332	450
244	4 SUPPORT SERVICES - GENERAL ADMINISTRATION					2						
245	5 Board of Education Services	2310		505			-				505	089
246	6 Executive Administration Services	2320		2,092			di matan				2,092	6,950
247	~	2330				ovi-tus					0	
248		2361		to the two titled different company of the part of the							0	
249	.9 Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251		2364									0	
252	2 Risk Management and Claims Services Payments	2365									0	

Owlete beliated (100)		¥	- a	ن		u	Li Li	C					
Particular Par	F		-	1000	1900	1900)	1000	5			,	۷ .	
Particular Par	-	Decription (Enter Whole Bellace)		(nnr)	(500)	(300)	(400)	(200)	(009)	(100)	(800)	(006)	
According to according to the control of the cont	0	occident 41	unct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Secretary Secr	253	Judgment and Settlements	2366			2017	Materials	oliging to the		nia udinha	penents	(
Part		Educational, Inspectional, Supervisory Services Related to Loss Prevention or	2367					eneglish				0	
Part	254								, and			0	
1982 2002	255		2368									0	
2.279 Control Particle State Sta	256	Legal Services	2369					terior terror				0	
State of the Property of Except Control (1972) State of Except	ζ? (?)		2300		2,597							2,597	7,630
Office of the registrations of positions in the registrations of the r	258								-				
Control State St	259		2410		2,724							2.724	3.100
19th State	260	Other Support Services - School Administration (Describe & Itemize)	2490		458			a grant affects				458	2005
Oracle of Secretaria	261		2400		3,182							3,182	3,600
Control of Juntanes Authority 2020 2020 at 2020 20200 at 2020 2020 at 2020 2020 at 2020 202	262												
Final Sections 2500 20.551 20.5	263	Direction of Business Support Services	2510		And the second s								
Content of Autoritation Stricts 2300 266.467 250.00 250.	264		2520		20.531							20 621	13 000
Committee of Participation Services \$46.40 \$6.447 \$6.457 \$6	265		2530					a contraction				10000	200
Section Section	266		2540		66,467			patronal to				66.467	58 875
Tricked Services 2500 25953 25	267	Pupil Transportation Services	2550		16,273							16.773	15 800
Total Sport Street St	268		2560		29,931							12,01	000,01
133,202 134,	269		2570									TCC'C3	000,73
Support Exercits: Contrat. Support Exercits: Contrat. Pulmet for Exercitis Asserts: Pulmonist across and a support Services and a	270		2500		133,202							133.202	114.625
Purpose of Cartel Suppose Services 2500	271	-											
Primate Research Development, & Enfution's Services 220 250	272	Direction of Central Support Services	2610										
Staff Sevices 2600 2500	273	Planning, Research, Development, & Evaluation Services	2620		Collections of the first black of the first on Quantum Collections		one for					0	And the state of t
State Services Central	274	Information Services	2630									> C	
One Promotes Services 156.22 15.62.2 <td>275</td> <td>Staff Services</td> <td>2640</td> <td></td> <td>Address of District Conference on Contract of the Conference on Contract on Co</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>O C</td> <td></td>	275	Staff Services	2640		Address of District Conference on Contract of the Conference on Contract on Co							O C	
Total Support Services - Contral 15,622 15	276		2660		15,622							15.622	15 550
Other Support Services (Describe & Hemise) 2500 171,716 1 Total Support Services (Describe & Hemise) 2000 177,716 1 COMMUNITY SERVICES (MRSS) 3000 4000 0 Payments to Circle District Security (MRSS) 4120 0 Payments to Circle District Security (MRSS) 4120 0 Payments to Circle Circle Operates 4120 0 Payments to Circle Circle Operates 4120 0 Payments to Circle Circle Circle Operates 4140 0 Debt SERVICES (MRSS) 5500 0 Dest SERVICES (MRSS) 5500 0 Dest SERVICES (MRSS) 5120 0 Composure Personal Prop. Rept. Tax Anticipation Notes 5130 0 Composure Services 5130 0 Composure Services 5140 0 Composure Services 5120 0 Composure Services 5120 0 Composure Services 5120 0 Composure Services 5120 0 Composure Services <td>277</td> <td>Total Support Services - Central</td> <td>2600</td> <td></td> <td>15,622</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>15,622</td> <td>15.550</td>	277	Total Support Services - Central	2600		15,622							15,622	15.550
Total Support Services 2000 171,716 157,306 ComManuity SERVICES (MRXS) 3000 171,716 157,306 Commanuity SERVICES (MRXS) 3000 171,716 157,306 Payments for Special Education Programs 4100 0 0 Payments for Expectation Programs 4100 0 0 Dest SERVICE, IMPLISS 5000 0 0 0 Dest SERVICE, IMPLISS 5100 0 0 0 Composate Personal Programs 5110 0 0 0 Composate Personal Programs 5120 0 0 0 Other Close-the Administration Notes 5100 0 0 0 Other Close-the Administration For Committee Stronger 0 0	278	!	2900		State of the State of the Control of							C	A STATE OF THE PARTY OF THE PAR
COMMUNITY SERVICES (MM/SS) 3000 0 ANYMENTS TO OTHER DIST, & GOVT UNITS (MM/SS) 4000 0 ANYMENTS TO OTHER DIST, & GOVT UNITS (MM/SS) 4110 0 Payments of CTE Programs 4120 0 Payments for CTE Programs 4120 0 Payments for CTE Programs 4100 0 Payments for CTE Programs 4000 0 OBST SERVICES (MM/SS) 8000 0 DEST SERVICES (MM/SS) 8000 0 DEST SERVICES (MM/SS) 8110 0 Tax Anticipation Notes 5110 0 Concorder terrorise Programs 5110 0 Other (Describe & Hemiter) 5150 0 Other (Describe & Hemiter) 500 0 Other (Describe & Hemiter) 600 0 Total Debt Services - Interest 600 0 Total Debt Services (MM/SS)	279		2000		171,716							171,716	157,305
Payment'S TO OTHER DIST'R GOVT UNITS (IM/SS) 4000 Payment'S TO OTHER DIST'R GOVT UNITS (IM/SS) 410 0 Payment of Segular Programs 4120 0 Payment of Congrams 4120 0 Payment of Congrams 4120 0 Debt Services (IM/SS) 5000 0 Dest SERVICE INTERESTOR SHORT-TERM DEBT 5 0 Dest SERVICE INTERESTOR WARRIAGE 5 0 Tax Anticipation Notes 5130 0 Corporate Personal Pop, Rept. Tax Anticipation Confidence 0 0 Component Extracts 5130 0 0 Component Extracts 5140 0 0 Other (Describe & Itemper) 6 temper) 0 0 Total Distriction Contribution	280	COMMUNITY SERVICES (MR/SS)	3000		The second section of the second seco								
Payments for Regular Programs 4110 Payments for Special Education Programs 4120 Payments for Special Education Programs 4120 Payments for CTE Programs 4140 0 Total Programs 5000 0 DEBT SERVICES (MRIVSS) 5000 0 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 7 0 Tax Anticipation Notes 5120 0 State Aid Anticipation Notes 5120 0 State Aid Anticipation Certificates 5140 0 Other (Oscribe & Itemice) 5150 0 Other (Oscribe & Itemice) 0 0 Total Debt Services - Interest 5150 0 Total Debt Services - Interest 500 0 Total Debt Services - Interest 0 0 Total Debt Services - Interest 0 0 Total Debt Services - Interest 0 0 <td>281</td> <td>PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)</td> <td>4000</td> <td></td> <td>The state of the s</td> <td></td> <td></td> <td></td> <td></td> <td>Philosophers</td> <td></td> <td></td> <td></td>	281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		The state of the s					Philosophers			
Payment for Special Education Programs 4120 Payment for Special Education Programs 4120 Payment for CTE Programs 4140 Payment for CTE Programs 4140 Payment for CTE Programs 4140 DeBY SERVICES (MR/SS) \$000 DEBY SERVICE (MR/SS) \$000 DEBY SERVICE (MR/SS) \$110 DEBY SERVICES (MR/SS) \$120 DEBY SERVICE (MR/SS) \$120 DEBY SERVICE (MR/SS) \$120 DEBY SERVICE (MR/SS) \$120 Cope of Services - Interest \$120 State Ad Anticipation Notes \$130 State Ad Anticipation Notes \$130 State Ad Anticipation Notes \$130 State Ad Anticipation Notes \$150 State Advantage of Note (Services - Interest) \$600 RROVISION FOR CONTINGENCIES (MR/SS) \$600 PROVISION FOR CONTINGENCIES (MR/SS) \$600 Total Disbussments/Expenditures \$600 Total Disbussments/Expenditures \$600 Total Disbussments/Expenditures \$600 Total Disbussments/Expenditures </td <td>282</td> <td></td> <td>4110</td> <td></td> <td>er bedra Adam i serven minima akan minima i sakan sakan da da</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td>	282		4110		er bedra Adam i serven minima akan minima i sakan sakan da da							•	
Payment for CTE Pograms 4140 0 Payment for CTE Pograms 4140 0 Total Payments to Other Goot Units 4000 0 DEBT SERVICES (MR/SS) 5000 0 DEBT SERVICE INTEREST ON SHORT-TERM DEBT 5.110 0 DEBT And Incipation Notes 5.120 0 Tax And Incipation Notes 5.130 0 Corporate Personal Prop. Rep. Lax And Incipation Notes 5.140 0 State Aid Anticipation Certificates 5.140 0 Comporate Personal Prop. Rep. Lax And Incipation Notes 5.140 0 State Aid Anticipation Notes 5.150 0 Comporate Personal Prop. Rep. Lax And Incipation Notes 5.140 0 State Aid Anticipation Notes 5.150 0 Total Disbustements (Popenditures 6000 0 Total Disbustements/Expenditures 0 0 Total Disbustements/Expenditures 0 0 Total Disbustements/Expenditures 0 0	283	:	4120		Control of the following one and an experience of the following of the fol							> 0	
Total Payments to Other Goat Units 4000 0 DEBT SERVICES (MR/SS) 5000 0 DEBT SERVICES (MR/SS) 5000 0 DEBT SERVICE (MR/SS) 5110 0 DEBT SERVICE (MR/SS) 5120 0 Tax Anticipation Warrants 5120 0 Tax Anticipation Notes 5120 0 Stack Anticipation Notes 5140 0 Stack Anticipation Certificates 5140 0 Other Closcy And Projection Certificates 5140 0 Other Closcy And Anticipation Certificates 6000 0 Total Debt Services - Interest 6000 0 0 PROVISION FOR CONTINGENCIES (MR/SS) 6000 0 0 Total Disbursements/Expenditures 286,782 286,782 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	284)	4140		And the state of t								The second section of the section of
DEBT SERVICES (NR/SS) S000 DEBT SERVICES (NR/SS) S000 DEBT SERVICE (NR/SS) S000 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 0 Tax Anticipation Warrants 5110 Tax Anticipation Notes 5110 Corporate Personal Prop. Rept. Tax Anticipation Notes 5130 State Aid Anticipation Notes 5150 Chite Aid Anticipation Notes 5150 Other Ploscribe & Interest 0 Total Debt Services - Interest 0 PROVISION FOR, CONTINGENCIES (NR/SS) 6600 Total Disbursements/Expenditures Continue Continue Services (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	285		4000		0							0	0
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT 0 Tax Anticipation Warrants 5110 Tax Anticipation Notes 5120 Corporate Personal Prop. Rep. Tax Anticipation Notes 5130 Corporate Personal Prop. Rep. Tax Anticipation Certificates 5140 Other (Describe & Itemize) 5150 Other (Describe & Itemize) 5150 Other (Describe & Itemize) 5000 PROVISION FOR CONTINGENCIES (IMR/SS) 6000 Total Disbursements/Expenditures 0 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 286,782	286	DEBT SERVICES (MR/SS)	2000									The second secon	
Tax Anticipation Warrants 5110 Tax Anticipation Notes 5120 Corporate Personal Prop. Rep. Tax Anticipation Notes 5130 Corporate Personal Prop. Rep. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other (Describe & Hemize) 5150 Other (Describe & Hemize) 5150 PROVISION FOR CONTINGENCIES (MR/SS) 6000 Total Debt Services - Interest 6000 Total Debt Services - Interest 6000 Total Debt Services - Interest 6000 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 286,782	287												
Tax Anticipation Notes 5120 Corporate Personal Prop. Rep. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other (Describe & Itemize) 5150 Total Debt Services - Interest 5000 PROVISION FOR CONTINGENCIES (MR/SS) 6000 Total Disbursements/Expenditures 0 Excess Decidiency of Receipts/Revenues Over Disbursements/Expenditures 286,782 Excess Decidiency of Receipts/Revenues Over Disbursements/Expenditures 33,156)	288		5110									C	
Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Certificates 5140 Other (Describe & Hemize) 5150 Total Debt Services - Interest 5000 PROVISION FOR CONTINGENCIES (MR/SS) 6000 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 286,782 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (33,156)	289	1	5120									0	From order or a contract of the contract of th
State Aid Anticipation Certificates 5140 0 Other (Describe & Itemize) 5150 0 Total Debt Services - Interest 5000 0 PROVISION FOR CONTINGENCIES (IARKSS) 6000 286,782 Excess (Debt Services - Interest Continues and Part of the Continues of the Contin	290		5130						TO SECURE AND A SE			0	Control of the state of the sta
Other (Describe & Itemize) 5150 0 Total Debt Services - Interest 5000 0 0 PROVISION FOR CONTINGENCIES (MR/SS) 6000 286,782 289,18 Excess (Debticiency) of Receipts/Revenues Over Disbursements/Expenditures 133,156 289,18	291		5140						The second secon			0	
Total Dab Services - Interest 5000 0 0 0 0 0 0 0 0 286,782 289,18 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0 286,782 289,18	292	i	5150		-							O	Copyright Copyri
PROVISION FOR CONTINGENCIES (IMR/SS) 6000 Total Disbusrements/Expenditures 286,782 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (35,136)	293	Total Debt Services - Interest	2000						0			0	0
Total Disbursements/Expenditures 0 286,782 Excess Deciciency) of Receipts/Revenues Over Disbursements/Expenditures (35,136)	294	PROVISION FOR CONTINGENCIES (MR/SS)	9009										
Excess (Deficiency) of Aceipts/Revenues Over Disbursements/Expenditures	592	- 1	A CONTRACTOR OF THE PARTY OF TH		286,782				0			286,782	289,180
	296			A STATE OF THE STA								(35,156)	

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

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		(100)	(200)	1006/	1000	وً إ	I		٦	メ	
Description (Enter Whole Dollars)		7004	(700)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination		
298 60 - CAPITAL PROJECTS (CP)			benefits	Services	Materials		space and	Equipment	Benefits	Total	Budget
299 SUPPORT SERVICES (CP)	2000										
300 SUPPORT SERVICES - BUSINESS											
	2530			4.00							
302 Other Support Services (Describe & Itemize)	2900			176'7)	66,993	23,940				163,844	162,000
303 Total Support Services	2000	0	0	72.911	56 993	73 040	C			0	
304 PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000					046,64	0	•	0	163,844	162,000
305 PAYMENTS TO OTHER GOVT UNITS (In-State)											
306 Payments to Regular Programs (In-State)	4110										
	4120	***	41 6 2 11	of the delication of the decision of the original contract of the property and			The control of the consequence of the state of	.,			
	4140				*****					0	
	4190			And the second s	- 10. 0					0	
310 Total Payments to Other Govt Units	4000									0	
311 PROVISION FOR CONTINGENCIES (S&C/CI)	9009						0			0	0
312 Total Disbursements/ Expenditures		•			31						
	92		D :	/2,911	66,993	23,940	0	0	0	163,844	162,000
										166,175	
315 70 - WORKING CASH (WC)											
317 80 - TORT FUND (TF)											
318 SUPPORT SERVICES - GENERAL ADMINISTRATION			A Section of Contract of Contr								
319 Claims Paid from Self Insurance Fund	2361	The second secon		The state of the s	Control of the same of the sam	The second secon					
	2362		the second activities and had been been proved as an exception of	The second secon	The second section of the second section of the second section of the second section of the second section sec		The second secon			0	
321 Unemployment Insurance Payments	2363		A description of the formal description of the first own description of th	The state of the state of the parties and the state of th		Market and the second state of the second se	The second secon	And desired the contraction of t		0	
	2364		And the second s	60.608						0	
	2365		The second secon	The second secon		The second of th				809'09	47,500
3.24 Judgment and Settlements	· ····· · i		5	The second control of the second of the seco						0	1,500
S25 Related to Loss Prevention or Reduction	2367			The second control of	Service of the servic					0	
	2368		To del allegamento de la compressión de la compr							0	
	2369		and the same of the contract o	CCD						0	
	2371	And the second second second second second	The section of the se	288	The second secon			The second second second		588	10,000
	2372		The second secon	The state of the s	Marie Colonia	And the state of t			-	0	
	2000	0	0	61.196			and the second of the second o		The second secon	0	
	4000		And the second s		>		2	0	0	61,196	29,000
	4110										
	4120				***************************************		The state of the s		was ci	0	
334 Total Payments to Other Dist & Govt Units	4000									0	
ä	2000					. (2			0	0
336 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
	5110		v 1 100 B								
	5130									0	:
	5150									0	
34U Total Debt Services - Interest on Short-Term Debt	2000									. 0	
341 PROVISIONS FOR CONTINGENCIES (TF)	0009	eh Pagaran ga					O			0	0
		0	0	61,196	0	0		0		400	100000000000000000000000000000000000000
Secusion (Periodency) of Receipts/Revenues Over Disbussements/Expenditures					The second secon			•	۵.	97,196	29,000

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

DESCRIPTION & SAFETY FLUND (FP&S) CROND		A .	a	C	c								
Description (fines whose bolus) Fines Employee Funes Salaries Employee Funes Salaries Salari	-					u l	L	ပ	I			×	
Survices Park Par	,	Description (Enter Whole Dollars)	Funct &	(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(200)	(009)	(700)	(800)	(006)	
Support SERVICES (PR.S.) 2000 2	345		100 F 10 1		Benefits	Services	Materials	Capital Outlay	Other Objects	Fquipment	Termination Benefits	Total	Budget
Facilities Acquisition & Construction Services Services Acquisition & Construction Services 2550 Other Support Services (Plant Services) Total Support Services (Plant Services) Sources (Plant Services) Other Services (Plant Services) Sources (Plant Services) Other Services (Plant Serv	346	SUPPORT SERVICES (FPRS.) SIPPORT SERVICES anismace	2000							:			
15 15 15 15 15 15 15 15	348		2530	-									
Total Support Services Business 2500 0 0 0 0 0 0 0 0 0	349	Operation & Maintenance of Plant Services	2540			000	1	1				0	
Total Support Services (Describe & Hemite) 2500	200	Total Support Services - Business	<u></u>		i			6,500				7,358	7,500
PAYMENTS TO OTHER DISTANCES TO SHORTH THE TO SPECIAL DISTANCES TO SHORTH THE TO SPECIAL DISTANCES TO SHORTH THE TO SPECIAL DISTANCES TO SHORTH THE TO SHORTH T	352	Other Support Services (Describe & Itemize)			The second secon	The second secon	The second secon	One'a	0	0	0	7,358	7,500
Payments to Regular Programs Payments to Secial Education Programs Payments to Describe Education Programs Payments to In-Faster Gov'L Units (Decribe & Itemite) Total Payments to In-Faster Gov'L Units (Decribe & Itemite) DEBT SERVICES (PRe.S.) DEBT SERVICES (PRE.S.) DEBT SERVICES (PRE.S.) DEBT SERVICES (PRE.S.) Total Debt Service - Payments of Principal on Long-Term Debt DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON LONG-TERM DEBT SERVICES - INTEREST ON SHORT-TERM DEBT SERVICES - INTEREST ON SHORT	353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP.8s)	2000	0	0			6,500	0	0	0	7.358	7 500
Payments to Special Education Programs Other Payments to In-State Gost, Units (Describe & Itemite) Other Payments to In-State Gost, Units (Describe & Itemite) Other Payments to Other Gost Units Other Interest on State Gost, Units (Describe & Itemite) Other Interest on State Gost, Units (Describe & Itemite) Soon OEBT SERVICES - INTEREST ON SHORT-TERM DEBT Tak Anticipation Warrants Other Interest on Short-Term Debt (Describe & Itemite) Size Other Interest on Short-Term Debt (Describe & Itemite) Size Other Interest on Short-Term Debt (Size Other Interest On Short	354	Payments to Regular Programs	4110	V W									200
Other Payments to In-State Govt. Units (Describe & Itemite) 4190 Total Payments to Other Govt Units (Describe & Itemite) 4000 DEBT SERVICES (FP&S) 5000 DEBT SERVICES (FP&S) 5000 DEBT SERVICES (FP&S) 5110 Other Interest on Short-Term Debt 5120 Total Debt Service - Interest on Short-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Total Debt Service - Payments of Principal on Long-Term Debt 5120 For State Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal on Long-Term Debt 5120 Debt Service - Payments of Principal On Long-Term Debt 5120 Debt Service - Payments of Principal On Long-Term Debt 5120 Debt Service - Payments of Principal On Long-Term Debt 5120 Debt Service - Payments of Principal On Long-Term Debt 5120 Debt Service - Payment 5120 Debt Service	355		4120									0	
Total Payments to Other Govt Units 4000	356		4190						The second secon			0	
DEBT SERVICES (FP&S) \$0000 DEBT SERVICES (FP&S) \$0000 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT \$110 Tax Anticipation Warrants \$150 Other Interest on Short-Term Debt (Describe & Hemite) \$150 Out of University on Long-Term Debt (Describe & Hemite) \$200 DEBT SERVICES - INTEREST ON LONG-TERM DEBT \$200 Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase \$300 Principal Retired) Total Debt Service Total Debt Service ROUTINGENCIES (FP&S) 6000 6,500 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0	357		4000									0	
DEBT SERVICES- INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants Other Interest on Short-Term Debt (Describe & Hemite) S150 Other Interest on Short-Term Debt (Describe & Hemite) Total Debt Service - Interest on Short-Term Debt Debt Service - Payments of Principal on Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On Long-Term Debt 1320 Debt Service - Payments of Principal On	358		2000						0			0	0
Tax Anticipation Warrants Other Interest on Short-Term Debt (Describe & Itemize) Siso Other Interest on Short-Term Debt (Describe & Itemize) Total Debt Service - Interest on Short-Term Debt Siso Debt Service - Interest on Short-Term Debt Siso Debt Service - Interest on Short-Term Debt Siso Debt Service - Payments of Principal on Long-Term Debt Principal Retired) Total Debt Service PROVISION FOR CONTINIGENCIES (FP&S) FROWISION FOR CONTINIGENCIES (FP&S) FROWISION FOR CONTINIGENCIES (FP&S) Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	359												
Other Interest on Short-Term Debt (Describe & Itemite) 5150 Total Debt Service - Interest on Short-Term Debt (Describe & Itemite) 5100 DEBT SERVICES - INTEREST ON LONG-TERM DEBT 5200 Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase 5300 Principal Retired) Total Debt Service PROVISION FOR CONTINGENCIES (FP&S) 6000 Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	360		5110										
Total Debt Service - Interest on Short-Term Debt 5200 Debt SerVICES - INTEREST ON LONG-TERM DEBT 5200 Debt Service - Payments of Principal on Long-Term Debt 13 (Lesse/Purchase 5300 Principal Retired) Total Debt Service PROVISION FOR CONTINGENCIES (FP&S.) 6000 Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						The second second second			. 0	:
DEBT SERVICES - INTEREST ON LONG-TERM DEBT 5200 Debt Service - Payments of Principal on Long-Term Debt 13 (Lease/Purchase 5300 Principal Retired) Total Debt Service Payments of Principal on Long-Term Debt 13 (Lease/Purchase 5300 Principal Retired) Total Debt Service Payments (FP&S) 6000 Total Disbursements/Expenditures Execss (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	362		5100						The first technique of the second of the sec			0	
Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase S300 Principal Retired) Total Debt Service PROVISION FOR CONTINGENCIES (FP8.3) Total Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	363		5200						0			O	0
Principal Retired) Total Debt Service 5000 0 8588 0 0 6,500 0 0 E,500 0 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	•	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase							The state of the s		THE CO.	0	
Total Debt Service FROVISION FOR CONTINGENIES (FPB.S) 6000 COOD COOTINGENIES (FPB.S) 6000 COOTINGENIES (FPB.S) FROM FOR CONTINGENIES (FPB.S) 6000 COOTINGENIES CO	364	Principal Retired)											
6000 6000 0 0 858 0 0 6,500 0 0 0 0 0 0 6,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	365		2000						The state of the s			0	
Total Osbursaments/Expanditures Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expanditures 0 0 0 6,500 0 6,500 0 0	366		6000	****					0			0	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	367	Total Disbursements/Expenditures		C	0	CUC							
4,75	368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			į.	000	0	6,500	0	0	0	7,358	7,500
												4,754	

ad (from the 20vy) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	CHEDULE OF AD VALOREM TAX RECEIPTS Takes Received 7.1-77 thru Paxes Received (from the Equived (from Equived (from Equived Equived (from Equived Equived (from Equived Equived (from Equived E	 	A	B	C		L	
Description (Enter Whole Dollars) Taxes Received 7.1.17 thru 6.30.18 (from 2016 Levy 8 Prior Levies) ** Taxes Received (from the 6.30.18 (from 2016 Levy 8 2017 Levy) onal ons & Maintenance 3.313,130 0 ons & Maintenance 562,286 0 rivices *** 0 0 orritation 619,754 0 all Retirement 0 0 Improvements 0 0 g Cash munity 72,482 0 vention & Safety 0 0 Levy 681,483 0 cational Construction 681,483 0 ceturity/Medicare Only 251,271 0 0 ceturity/Medicare Only 155,512,471 0 0 ceturity/les (temize) 0 0	Taxes Received 7-1-17 thru		SCHEDULE OF AD VALOREM TAX RECEIPTS				П	1.
onal one & Maintenance 3,313,130 (Column B - C) (Col	Educational Condum B condum C	Г	Description (Enter Whole Dollars)		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)
One & Waintenance 3,313,130 0 3,313,130 3,320,729 3,33 One & Waintenance 562,286 0 562,286 563,854 563,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 553,854 661,176 6 6 61,774 6 621,176 6 6 6 125,921 1 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2 3 <	Secretarian & Maintenance Sec. 286 O Sec. 286	Т		destroyen in the Endreste United content and and an end and adjust of the content and an experience of the content of the cont	enderste de servició de ser processos actividades de la compario de la compario de la compario de servició de servició de servició de la compario del la compario de la compario de la compario del a compario de	(Column B - C)	e stifferen den statement en de se depende de servicement est de la companya proposition de separation de separation	(Column F - C)
ons a walnitenance 562,286 6 563,884 5 ons a walnitenance 0 0 0 0 ortation 619,754 0 619,754 621,176 6 nal Retirement 0 0 0 125,921 1 improvements 0 0 0 125,921 1 g Cash 0 0 0 72,482 72,648 wention & Safety 12,095 0 0 0 0 clevel 0 0 0 0 0 0 cational Construction 0	Debt Services Page 2019	T-		3,313,130	0	3,313,130	3,320,729	3 320 770
onvites onvites onvites onvites onvites onvitation onvitation onvitation onvitation onvites onvites <td>Description Description Description</td> <td>\top</td> <td>Operations & Maintenance</td> <td>562,286</td> <td>0</td> <td>562,286</td> <td>563.854</td> <td>(7)(03C/C</td>	Description	\top	Operations & Maintenance	562,286	0	562,286	563.854	(7)(03C/C
ortation 619,754 619,754 621,176 6 ball Retirement 0 0 0 125,921 1 Improvements 0 0 0 125,921 1 g Cash 0 0 0 72,482 77,648 72,648 munity 72,482 0 72,482 77,648 12,123 12,123 Levy 0 0 0 0 0 681,453 683,013 6 Education 0 0 0 0 0 0 125,921 1 ecurity/Medicare Only 251,271 0	Transportation Transportation 619,754 621,176 6 Municipal letirement 0 0 0 125,921 1 Capital Improvements 0 0 0 125,921 1 Working Cash 72,482 72,648 72,648 72,648 72,648 Fire Prevention & Safety 12,095 12,123 12,123 12,123 Fire Prevention & Safety 0 0 0 0 12,123 Area Vocational Construction 681,453 683,013 6 683,013 6 Social Security/Medicare Only 251,271 0		Debt Services **	0	0	C		+co'coc
Page	Municipal Retirement O O L3,754 621,176 6 Capital Improvements 0 0 0 125,921 1 Working Cash 0 0 0 0 125,921 1 Working Cash 10 to Immunity 0 0 0 0 12,123 12,123 12,123 12,123 12,123 12,123 12,123 12,123 12,123 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 69 683,013 68 68,512,271 10 68,512,271 10 10 10 10 <td></td> <td>Transportation</td> <td>619.754</td> <td></td> <td>ATL CLO</td> <td>the state of management of the second continues of process of</td> <td>0</td>		Transportation	619.754		ATL CLO	the state of management of the second continues of process of	0
Improvements Company	Capital Improvements 0 0 125,921 1 Working Cash Working Cash Tort Immunity Fire Prevention & Safety 0 0 0 0 0 0 0 0 0 0 0 72,482 72,648 <td></td> <td>Municipal Retirement</td> <td>The first the same of the same</td> <td>Description of the control of the co</td> <td>45/'STO</td> <td>621,176</td> <td>621,176</td>		Municipal Retirement	The first the same of the same	Description of the control of the co	45/'STO	621,176	621,176
g Cash munity 0 0 0 0 0 0 0 0 0 0 0 72,482 72,648 72,648 72,648 72,648 72,648 72,648 72,648 72,648 72,123 12,123 12,123 12,123 12,123 683,013 <	Working Cash 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 72,482 72,648 72,648 72,482 72,648 72,648 72,482 72,648 72,6		Capital Improvements	Committee for the first of the	Company of the control of the contro	The state of the s	125,921	125,921
munity vention & Safety 72,482 72,648	Tort Immunity TOZ 482 0 72,482 72,648 Fire Prevention & Safety 12,095 0 12,035 12,123 Leasing Levy 0 0 0 12,123 Special Education 681,453 0 681,453 683,013 6 Special Education Area Vocational Construction 0<		Working Cash	Proposed in the confirmation discontinuous and accounting to the example of the confirmation of the confir	A common to the state of the common of the common tension of the common	The second of th		0
vention & Safety 72,482 72,648 Levy 0 12,095 12,123 Levy 0 0 12,095 12,123 Education 0 0 681,453 683,013 6 ecurity/Medicare Only 251,271 0 251,271 1 125,921 1 r School 0	Fire Prevention & Safety 72,482 72,548 Fire Prevention & Safety 12,095 0 72,482 72,648 Leasing Lewy 0 0 0 0 0 12,123 12,123 Special Education Area Vocational Construction 681,453 683,013 6 6 683,013 6 Special Security/Medicare Only 251,271 0 251,271 125,921 1 Summer School 0 0 0 0 0 0 0 Other (Describe & Itemize) 5,512,471 0 5,512,471 5,525,385 5,5 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. * All tax receipts for debt service payments on bonds must be recorded an line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column B are unprotected to be overidden with a line & Insk formulas in column		Tort Immunity	COV CL				0
Levy 0 12,095 12,123 Education 0 0 0 0 Education 681,453 683,013 683,013 683,013 recurity/Medicare Only 251,271 0 125,921 1 r School 0 0 0 0 125,921 1 Describe & Itemize) 0 0 0 0 0 0 0 5,512,471 5,525,385 5,5	Leasing Levy 12,095 12,103 12,123 Special Education 0 0 0 0 Special Education 0 0 0 681,453 683,013 6 Area Vocational Construction 0 0 0 0 683,013 6 Social Security/Medicare Only 251,271 0 0 0 125,921 1 Summer School 0 0 0 0 0 0 0 125,921 1 Other (Describe & Itemize) 0 0 0 0 0 0 0 125,921 1 5,525,385 5,5 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. * All tax receipts for debt service payments on bonds must be recorded on line & Charles and the service payments on bonds must be recorded on line & Charles and the service payments on bonds must be recorded on line & Charles and the service payments on bonds must be recorded on line & Charles and the service payments on bonds must be recorded to the control of the service payments on bonds must be recorded to the control of the service payments on bonds must be recorded to the control of the service payments on bonds must be recorded to the control of the service payments on bonds		Fire Prevention & Safety	704/7/	D	72,482	72,648	72,648
Education 681,453 0 0 681,453 683,013 6 cational Construction 0 0 0 0 125,921 1 r School 0 0 0 0 0 0 0 Describe & Itemize) 0	Special Education 0 0 0 0 681,453 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 683,013 69 0 <	T	Leasing Levy	17,095	O	12,095	12,123	12,123
cational Construction 681,453 683,013 cational Construction 0 0 0 ecurity/Medicare Only 251,271 125,921 r School 0 0 0 Describe & Itemize) 0 0 0 S,512,471 5,525,385 5.	Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Daht Sanisca)		Special Education	0	O	O		
ecurity/Medicare Only 251,271 0 0 251,271 125,921	Social Secunity/Medicare Only 0 0 0 0 0		Area Vocational Construction	681,453	The control of the co	681,453	683,013	683,013
ecurity/integricate Only 251,271 0 251,271 125,921 125,92 1 125,92	Summer School 251,271 125,921 125,921 Summer School 0 0 0 125,921 125,921 Other (Describe & Itemize) 0 0 0 0 0 Totals 5.512,471 0 5,512,471 5,525,385 5,525,38 ** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line & Chart causing 1 5,525,385 5,525,385	_		0	0	0	The contract the property of the contract of t	The second of th
7 School 7 S	Summer School Summer School Other (Describe & Itemize) Other (Describe & Itemize) Other (Describe & Itemize) Totals * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line & The transport	- i	social security/ Wedicare Only	251,271	0	251,271	125.921	175 071
Describe & Itemize) 0 0 5,512,471 0 5,512,471 5,525,385 5,525,38	Other (Describe & Itemize) Totals Totals * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line & They continued in the formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	- i	Summer School	0	O The second sec		The state of the state of the second of the state of the	T76'C7T
5,512,471 0 5,512,471 5,525,385 5.525,38	Totals Totals 5,512,471 5,525,385 5,525,385 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 Thekt Cardinal		Other (Describe & Itemize)	0	O Tribute to print to the majorate production of the state of the stat	The second secon	a constituent of the configuration of the contract of the cont	
)	ACCRUAL basis.			And prompted on the property of the property o		5,512,471	5,525,385	0 5.575 385

	V									Page 24
\mathbb{L}	¥	8	ပ	٥	Ш		٢			
-	SCHEDULE OF SHORT-TERM DEBT									7
2	Description (Enter Whole Dollars)	-	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru	Retired July 1, 2017 thru	Outstanding Ending				
TT	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	NOTES (CPPRT)		June 30, 2018	June 30, 2018	0707 700 0007				
	Total CPPRT Notes									
വ	FAUCERION WARRANTS (TAW)			The state of the s		O				
7	Operations & Maintenance Fund		Configuration of the Configura			C				
∞	Debt Services - Construction					0				
	Debt Services - Working Cash		The same of the sa	The second secon		0				
2 ;	Debt Services - Refunding Bonds		The second section is a second section of the second section of the second section sec	The state of the s		0				
- 5	Transportation Fund		A CONTRACTOR OF THE PROPERTY O	man and a second control of the cont	The state of the s	0				
	Viunicipal Retrement/Social Security Fund Fire Prevention & Safaty Fund	The second of th	Company of the control of the contro	The second secon	The amount of the property of the contract of	o 0				
4	Other - (Describe & Itemize)		The state of the s		And the second s	0				
15	Total TAWs			delicate and the comment of the party of the		0				
16	TAX ANTICIPATION NOTES (TAN)		0	0	0	0				and the second
17	Educational Fund									
	Operations & Maintenance Fund		the second secon			0				
~~~Т	Fire Prevention & Safety Fund					0				
_	Other - (Describe & Itemize)	Some -			The second secon	0				
21	Total TANs									
	TEACHERS'/EMPLOYEES' ORDERS (T/EO)		<b>D</b>	0						
-	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	Fundel	Promote the second of the seco	The subsequence of the property was a second of the second	The state of the s					
	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)		The second secon			0				
25 T	Total GSAACs (All Funds)			And the second s	***************************************					
° %	OTHER SHORT-TERM BORROWING			The second secon	who were the second sec	0				
	Total Other Short-Term Borrowing (Describe & Itemize)									
77	Common of the control	And a second American and Ameri	The state of the s	a contract of the contract of		0				
29	SCHEDULE OF LONG-TERM DEBT									
		Date of Irons	Amount of Original Issue	Tunn of teams *	Outetanding Designation	a management of the company of the second of	The second secon	The second secon		
33	identification or Name of Issue	one personal est	ethodd o milynol o	ones on odd.	July 1, 2017	July 1, 2017 thru	Any differences (Described and	Retired July 1, 2017 thru	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long.
	General Obligation Debt Certificate	06/01/12	3,900,000	THE REPORT OF A PRINCIPAL OF A SHARE A SHARE OF A SHARE AND A SHAR	2 810 000	June 30, 2018	itemize)	June 30, 2018		Term Debt
	General Obligation Ochi Ochicata	06/01/13		and the second s	000,010,7	The second section is the second section of the second section of the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section of the second section in the second section is the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the section is the second section in the section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the second section in the second section is the second section in the section is the second section in the section is the second section in the section is the section in the section in the section is the section in the sec	The state of the s	230,000	2,280,000	2,266,460
7 7	manufacture designation of the state of the	10/01/15	450,000		309,000			70,000	0 000,721 0	157,000
37.8			The state of the s			And the second second second section is a second sec	The second secon		0	
စ္တင္တ	The second secon		And the second s	And the second of the second o	and with a finish the finish and considerable			The second secon	0	
9					The state of the s				0	
4 4			A William and the control of the con	and the spirits of the first and providing the continuous states and		The second secon			0	
433			The second secon	the state of the s	The second secon				0 (	
44	The second secon	And the second s	The state of the control of the state of the		Consider the State of State of the State of Stat		The second secon		0	
46			The second secon	And the state of t			The state of the s		0	
4 d			the server could be to the server and the server could be to the ser		The second secon	The second secon			00	:
\$ 5 5 5 5		The state of the s			And the state of t				0	
7	• Each type of debt issued must be identified separately with the amount:	The second of the second secon	4,350,000	Commence and the second	3,189,000	0	0	752,000	2,437,000	2,423,460
52 1	1. Working Cash Fund Bonds	<ol><li>Fire Prevent, Safety,</li></ol>	4. Fire Prevent, Safety, Environmental and Enerey Bonds	Bonds	r					
5. 4. 2. 4.		5. Tort Judgment Bonds	ds.		7. Other 8. Other		And the state of t			
П		b. building Bonds			9. Other					

_							
	п П	L-	ŋ	エ		ſ	ス
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	S					
2	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational	School Facility Occupation	Driver Education
	Cash Basis Fund Balance as of July 1, 2017		A CANADA SAN AND AND AND AND AND AND AND AND AND A		Construction	Taxes	Vincent Cr. Britis purify, described and company of the company of
4	RECEIPTS;		e descriptor descriptor descriptor del sanctura en en esperante descriptor del mande descriptor de companyon		n control substatut il sammada s mingri përpratrapher mingrafikativati debigi sessepranjen		make orderen en stade de en stade skelen der stade skelen der stade skelen der skelen skelen skelen der skelen
S	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		681.453	And the particular and the control of the control o		
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500	en den de de de de des estados de la mariam pagar o pópulas estados actuales de despetados de formas		ARRAMANTA AMARAMANTA INTO INTO TRANSPORTATION AND PROPERTY OF A REAL PROPERTY.	the state of the s	Andrews Statement Statement of the Control of the C
7	Drivers' Education Fees	10-1970		Marie vota un sespe dependinta hillegrap de destre dessente (un agrantente de montagne	THE CHARLES OF THE PARTY OF THE	The first constitution of the state of the s	TO THE POPULATION AND ADDRESS OF THE POPULATION
ω	School Facility Occupation Tax Proceeds	30 or 60-1983				To dead of the second and compare and second district and the second and the second	16,851
ത	Driver Education	10 or 20-3370				130,055	April Middle de de commence de un marin de description de un complete de
9	Other Receipts (Describe & Itemize)	A. I.		A COMMITTED BY A PARTY DESCRIPTION OF STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,		the said of the second decrease of the second secon	26,020
=	Sale of Bonds	10, 20, 40 or 60-7200				of the second se	Mark I die Vanderheit in genyt Brootter gaar, das andere gaar, das andere generalise state of the
12	Total Receipts			CO1 153		APPROPRIATE CONT. THE REAL PROPRIATE CO. C.	PARTICIPATE BY THE PROPERTY OF THE PROPERTY OF THE PARTICIPATE OF THE
	DISBURSEMENTS:			000,000		330,019	42,871
4	Instruction	10 or 50-1000		C27 763			de la fairle de la restriction en est est est est en manuel mention de la societa de la restriction en est est
15	Facilities Acquisition & Construction Services	20 or 60-2530		000,100	the set of the best described and set of the		42,871
	Tort Immunity Services	10, 20, 40-2360-2370	And the state of t	AND THE COMMERCAND CONTRACTOR OF THE PROPERTY	de la company	163,844	ANNA SAME AMERICA (FRANK BASING STRAM AND
	DEBT SERVICE	Andrew Makes - Andrews and the equation of the control of the cont					
3	Debt Services - Interest on Long-Term Debt	30-5200				MALITY OF TRAINING AND	
σ.	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
S	Datt Carrier Other December 1 Bearing 1 Bearing					de de la companya de	
3 5	Total Daht Services	30-5400				The second secon	
7 6	I ULGI DEUL SEI VICES					0	
778	Other Disbursements (Describe & Itemize)	ı	<u> </u>	A CASA DE CONTRACTOR DE CO	ender de la comprese del la comprese de  la comprese de  la comprese de la compre		Code Company of the Code Code Code Code Code Code Code Cod
3	Total Disbursements		O	681,453		163 844	170 CV
44	Ending Cash Basis Fund Balance as of June 30, 2018		0	0	0	74 175	1/0/21
25	Reserved Fund Balance	714		Married Street, and Address of the Street, and	the same and the s	CITION	Commence of the second
36	Unreserved Fund Balance	730	0			160 000	And the state of t
	TERPHILIPHEN PRINCE TO JANG (ATTENDED AND AND AND AND AND AND AND AND AND AN				0	166,175	0
	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a						
8 6	Voc N List the moth seek list of the list		AND ADDRESS OF THE PARTY OF THE				
3		9-103?					
C.	Il yes, iist in the aggregate the following: Total Claims Payments:	Total Claims Payments:	and a second				
11	In the following categories lis	lotal Reserve Remaining:					
35	Expenditures:	er total dollar amount for each co	itegory.				
	ŧ						
2 0	Workers Compensation Act and/or Workers' Occupational Disease Act						
200	Onempioyment insurance Act						
ဂ္ဂ	Insurance (Regular or Self-Insurance)						
3	Risk Wanagement and Claims Service						
5 4	Judgments/settlements						
- c	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						
7 0	heuptocal insulance rayments (insulance Code 72, 76, and 81)						
	LEGALOCI VILLO						
1	rincipal and interest on lort 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 halances	ny fund other than the Tort Imm	unity Fund (80) during the fi	iscal vear as a result of existi	ing (restricted) frind bala		174
47	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 (1901).	s only from these restricted tort i	mmunity monies and only if	f reported in a fund other th	han Tort Immunity Fund (	80).	
48	b 55 ILCS 5/5-1006.7				•	ì	

Print Date: 10/02/18 AFR18 Draft Form.xlsx

																			_
-	J	Ending Balance Undepreciated June 30, 2018		0	Martin (1971) and a state of the state of th	70,404		A A country of a 190 day and a second as a second country of a sec	9,310,433	0		e mente e propriet de como de la constante de debej entenda popular popular popular popular de la participación de la particip	158,246	25,765	0	0	10,241,887		
Δ	<u>.</u>	Accumulated Depreciation Ending June 30, 2018		The state of the s	manner bran	CONTRACTOR OF THE PROPERTY OF	0	to be substituted to the second of the secon	6,831,868	0			2,456,403	1,270,963		Commission and approximate permission in the company of the commission of the commis	11,320,467		
		Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	And the second s	e and the design of the mean received in the design of the party of the party and the party of t		er ferhalte en de ferhalte en	en ya matanin katalin ya salahan katalin ya katalin ya katalin katalin katalin katalin katalin katalin katalin	American de la colonida esta esta de la colonida de la colonida esta esta esta esta esta esta esta est	erdere i internazioni talendone espera pere perende de propincia de propincia e de como e describo	And the state of many and the state of the s	an Anna I administrativa propriedada de sed toda de la comercia estas i se distribuirdo		Andread on the combination of the property of the company of the property of the company of the	A STATE OF THE PARTY OF THE PAR					
		Add: Depreciation Allowable July 1, 2017 thru June 30, 2018		The state of the s		THE OWNER AND ADDRESS OF THE PERSON OF THE P		0.00000	322,845	000 13	050,15	101 00	D3,101	T++'0		017 077	074/644	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	071/011
I		Accumulated Depreciation Beginning July 1, 2017		A CONTRACTOR OF THE PERSON OF			A Limited 1 (100) 1000 control of the following the control of the	600000	770'606'6	COC NOT	507,407	2 303 202	2,555,502	770,1021	And a few to the few t	10 971 040	ברטיד וטיסד		
ဗ		Life In Years		i	····	5	3	5	3 5	2 8			, n	, m	, 1		-11-	}	-
ш		Cost Ending June 30, 2018	0	Printed to the same of the sam	70.404	0		16 102 201	100/314/04	1 438 272	71710017	2,614,649	1 296 728	0	0	21 562 354	0		-
ш		Less: Deletions July 1, 2017 thru June 30 2018			AND THE PROPERTY AND ADDRESS OF THE PARTY AND THE PARTY AN	The same of the sa	The second of th		A STATE OF THE PROPERTY OF THE	And Annual Property and the Control of the Control		The same of the sa			And the second of the second o	0			
۵		Add: Additions July 1, 2017 thru June 30, 2018			The state of the s		A to do a Complement quarter to the contract of the back of the contract of th	6.500	A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO STATE OF THE PERS	39,860	Management of the second of States and Ambridge of the second	13,006	32,206			91,572	Company of the compan		
၁	CIATION	Cost Beginning July 1, 2017	The state of the s	And a state of the	70,404	The same of the sa		16,135,801		1,398,412		2,601,643	1,264,522			21,470,782	And the second s	ne Televak sema	
В	JD DEPRE	Acct #	210	220	221	222	230	231	232	240	250	251	252	253	260	200	700		
A	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	Description of Assets (Enter Whole Dollars)	Works of Art & Historical Treasures	Land	Non-Depreciable Land	Depreciable Land	Buildings	Permanent Buildings	Temporary Buildings	Improvements Other than Buildings (Infrastructure)	Capitalized Equipment	10 Yr Schedule	5 Yr Schedule	3 Yr Schedule	15 Construction in Progress	Total Capital Assets	Non-Capitalized Equipment	Allowable Depreciation	
	~	7	ო	4	2	9	7	∞	တ	5	7	12	13	14	15	16	17	18	

	Λ	n n				
$\vdash$	<u> </u>	B B			······································	E  F
1	4	ESTIMATED OPERATING EXPEN	ISE PER PUPIL (	OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUT	ATIONS (2017-2018)	
3		om vanish kundukan kaja da makan kan sebeberan makan menduka daha da da ma mani ya 1 may ngupuh kunda makan da Per tersepin da makan ya da makan da da makan da masa sebabah da makan kan sa mani sa may ngupuh kunda makan d	<u>This sche</u>	dule is completed for school districts only.		
4/5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount
6				OPERATING EXPENSE PER PUPIL		
7	EXPENDITURES:					
8 9	ED O&M	Expenditures 15-22, L114		Total Expenditures		5 7,039,12
	DS	Expenditures 15-22, L151 Expenditures 15-22, L174		Total Expenditures Total Expenditures		748,52
11	TR	Expenditures 15-22, L210		Total Expenditures		833,03 606,66
	MR/SS	Expenditures 15-22, L295		Total Expenditures		286,78
14	TORT	Expenditures 15-22, L342		Total Expenditures		61,196
16	LECC DECEIDTS /DEVENUES OF DIS	DUDGERACKITS /CARCAIDITUDGE NOT A DOLLAR			Total Expenditures	\$ 9,575,320
18	TR	BURSEMENTS/EXPENDITURES NOT APPLICA				
	TR	Revenues 9-14, L43, Col F Revenues 9-14, L47, Col F	141: 142:	• • • • • • • • • • • • • • • • • • • •		\$ 3,467
20	TR	Revenues 9-14, L48, Col F	142	······································		0
21		Revenues 9-14, L49, Col F	1423			0
22	TR TR	Revenues 9-14, L50 Col F	1424	,		0
24		Revenues 9-14, L52, Col F Revenues 9-14, L56, Col F	1432 1442	• • • • • • • • • • • • • • • • • • • •		0
25	TR	Revenues 9-14, L59, Col F	1451			0
-	TR TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
	TR	Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453 1454			0
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410			0
	O&M-TR O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
	O&M-TR O&M-TR	Revenues 9-14, L218, Col D,F Revenues 9-14, L219, Col D,F	4600	.,		0
	O&M	Revenues 9-14, L229, Col D	4605 4810			0
	ED	Expenditures 15-22, L7, Col K - (G+I)	1125			0
-	ED ED	Expenditures 15-22, L9, Col K - (G+t)	1225			0
	ED	Expenditures 15-22, L11, Col K - (G+I) Expenditures 15-22, L12, Col K - (G+I)	1275 1300	.,		. 0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		4,914
	ED .	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
	ED	Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911	Regular K-12 Programs - Private Tuition		
-	ED .	Expenditures 15-22, £23, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition		0
	D	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
	D D	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
	D	Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition		0
	D	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
	D	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
	D D	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920	Gifted Programs - Private Tuition		0
	D	Expenditures 15-22, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		0
	D	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		54
	D D	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		776,752
55 E		Expenditures 15-22, L114, Col G Expenditures 15-22, L114, Col I	-	Capital Outlay  Non-Capitalized Equipment		39,799
56 c	&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		0
57 c		Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0
58 c		Expenditures 15-22, L151, Col G Expenditures 15-22, L151, Col I		Capital Outlay		585
60 D		Expenditures 15-22, L151, Col ( Expenditures 15-22, L160, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units		0
61 b	S	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		752,000
62 T		Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		0
63 T		Expenditures 15-22, L196, Col K Expenditures 15-22, L206, Col K	4000 5300	Total Payments to Other Govt Units		0
65 TI	<b>}</b>	Expenditures 15-22, L210, Col G	5300	Debt Service - Payments of Principal on Long-Term Debt Capital Outlay		32,206
66 TI		Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		32,200
67 M		Expenditures 15-22, L216, Col K	1125	Pre-K Programs		0
69 M	A CONTRACTOR OF THE CONTRACTOR	Expenditures 15-22, L218, Col K Expenditures 15-22, L220, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K		0
70 м	R/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0
71 M	R/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		141
72 м 73 м	n Ice	Expenditures 15-22, L280, Col K	3000	Community Services		0
74 Te	rt	Expenditures 15-22, L285, Col K Expenditures 15-22, L334, Col K	4000 4000	Total Payments to Other Govt Units Total Payments to Other Govt Units		0
76 76 77 78 79		,	4000			0
77				Total Deductions for OEPP Computal Total Operating Expenses Regular K-		\$ 1,609,918 7,965,408
78			9 M	rotal Operating Expenses Regular A- onth ADA from District Average Daily Attendance/Prior General St		603.54
79					ine 77 divided by Line 78)	\$ 13,197.81
<del></del>						

			(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)	
		This schei	dule is completed for school districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
1			PER CAPITA TUITION CHARGE	
3 LESS OFFSETTING RECEIPTS/F				
5 TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	141	,	\$
5 TR	Revenues 9-14, L45, Col F	141 141	o and the same transfer (in the same)	
7 TR	Revenues 9-14, L46, Col F	141	b and the state of the state of the state of	The state of the s
B TR	Revenues 9-14, LS1, Col F	143		
9 TR D TR	Revenues 9-14, L53, Col F	143	3 CTE - Transp Fees from Other Sources (In State)	
TR	Revenues 9-14, L54, Col F	143	the state of the s	***************************************
TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	144	,	******
3 TR	Revenues 9-14, L58, Col F	144: 144:	, and the second	
∏ED .	Revenues 9-14, L75, Col C	1600	the state of the s	
ED-0&M	Revenues 9-14, L82, Col C,D	1700		THE CONTRACTOR OF THE PROPERTY OF THE PARTY
G ED ED	Revenues 9-14, L84, Col C	1811		
ED	Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	1819		***************************************
ED	Revenues 9-14, L88, Col C	1821 1829	•	M
DED.	Revenues 9-14, L92, Col C	1890	, ,	Made de la companya del companya de la companya del companya de la
1]ED-0&M	Revenues 9-14, L95, Col C,D	1910		
2 ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940		
BED-O&M-DS-TR-MR/SS BED	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
FIED DED-O&M-TR	Revenues 9-14, L106, Col C	1993	, , , , , , , , , , , , , , , , , , , ,	
ED-O&M-NR/SS	Revenues 9-14, L131, Col C,D,F Revenues 9-14, L140, Col C,D,G	3100	•	
ED-MR/SS	Revenues 9-14, L144, Col C,G	3200 3300		
ED	Revenues 9-14, L145, Col C	3360		
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	****
ED-O&M ED-O&M-TR-MR/SS	Revenues 9-14, L147,Col C,D	3370		<del></del>
ED COMM-TK-MK/SS	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	3500		
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3610 3660		***************************************
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695		***************************************
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	• • • • • • • • • • • • • • • • • • • •	
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720		
ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	• • • • • • • • • • • • • • • • • • • •	
ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,F,G Revenues 9-14, L163, Col C,D,F,G	3726	• · · · · · · · · · · · · · · · · · · ·	
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	***************************************
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	
ED-TR O&M	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	***************************************
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col D Revenues 9-14, L171, Col C-G.J	3925	School Infrastructure - Maintenance Projects	
ED COM OS TH MIN SS TOR	Revenues 9-14, L180, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	
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	
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V	
ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service	***************************************
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title !	
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G Revenues 9-14, L220, Col C,D,F,G	4400	Total Title IV	
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4620 4625	Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	*****
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	***
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	***************************************
ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, 1260, Col C Revenues 9-14, L261, Col C-G,J	4901 4902	Race to the Top	
D,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4902 4904	Race to the Top-Preschool Expansion Grant Advanced Placement Fee/International Baccalaureate	
D-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
D-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
D-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L266, Col C.D.F.G	4920	McKinney Education for Homeless Children	
D-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G Revenues 9-14, L268, Col C,D,F,G	4930 4932	Title II - Eisenhower Professional Development Formula Title II - Teacher Quality	
D-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools	
D-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	****
D-O&M-TR-MR/SS D-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
D-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds **  Finalish Learning (Bilingual) Contributions from EBF Funds ***	
÷	to to a spinent	2200	English Learning (Bilingual) Contributions from EBF Funds ***	
			Total Deductions for PCTC Computation Line 84 through Line 174	\$
			Net Operating Expense for Tuition Computation (Line 77 minus Line 176)	6,64
			Total Depreciation Allowance (from page 26, Line 18, Col I)	44
		9 Mr	Total Allowance for PCTC Computation (Line 177 plus Line 178) onth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018	7,08
			Total Estimated PCTC (Line 179 divided by Line 180)	* \$ 11,74
			and forme and district policy tool	11,/*
The total OEPP/PCTC may chan	nge based on the data provided. The final amounts	will be calculate	ed by ISBE on Calculation Details."   Open excel file and use the amount in column W for the selected dis	

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.

- 2. In column (B) enter the number of the Fund-Functon-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 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.
- 3. In Column (C) enter the name of the Company that is listed on the contract.
- 4. In column (D) enter the total amount <u>paid</u> in the AFR for the contract. The amount must be equal to the amount reported in the AFR's "Expenditures 15-22" tab.

  - 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. 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 calucation.	italized Equipment (7	00) on this form, they are excluded from th	he Indirect Cost Rate	calucation.	
Fund-Function-Object Name	Fund- Function-		Current Year	Contract Amount Applied	Contract Amount deducted
Where the Expenditure was Recorded (Column A)	Object Number (Column B)	Contracted Company Name (Column C)	Amount Paid on Contract	st Rate	from the Indirect Cost Rate Base
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	(Column D)	(Column E)	(Column F)
		company varie	200,000	25,000	475,000
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ant deducted ect Cost Rate e		0	0	0	0	0	0	0		O	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	Ţ
Contract Amount deducted from the Indirect Cost Rate Base	(Column F)					Management of the Control of the Con																																				
Contract Amount Applied to the Indirect Cost Rate Base (Column F)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Year Amount Paid on Contract (Column D)																																										
Contracted Company Name (Column C)																																										
Fund- Function- Object Number (Column B)																																										
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)																																										

ducted st Rate		7	0	5			0 0				C	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
Contract Amount deducted from the Indirect Cost Rate Base	(Column r)																																								
Contract Amount Applied to the Indirect Cost Rate Base (Column E)					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
Current Year Amount Paid on Contract (Column D)																															-										
Contracted Company Name (Column C)																																									
Fund- Function- Object Number (Column B)																																									
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)																																									

Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate from the Indirect Cost Rate Base (Column E) (Column F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Amount Applied to the Indirect Cost Rate Base (Column E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Year Amount Paid on Contract (Column D)																		0
Contracted Company Name (Column C)																		
Fund- Function- Object Number (Column B)																		
Fund-Function-Object Name Where the Expenditure was Recorded (Column A)																	Total	

ESTIMATED INDIRECT COST RATE DATA SECTION I			_ _		9
ESTINATED INDIRECT COST RATE DATA SECTION I					
SECTION					
Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)	tures 15-22" tab.)				
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 from	ements/expenditu	res included within the following	functions charged direct	tly to and reimbursed from fer	ere level
programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerk, and other salaries for Title I clerk and other salaries for Titl	ith specific federal	grant programs in the same capa	acity as those charged to	and reimbursed from the sam	e federal grant
to persons whose salaries are classified as direct costs in the function listed.		יי יווייוק יועכ טטנופא ונו נוופנ וטחכנוסג	n must be included. Inclu	ide any benefits and/or purcha	ased services paid on or
Support Services - Direct Costs (1-2000) and (5-2000)					
Direction of Business Support Services (1-2510) and (5-2510)					
Fiscal Services (1-2520) and (5-2520)		And the second s			
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	The second secon	A COMMISSION DESCRIPTION OF THE PERSON OF TH	The second section of the second section is a second section of the second section sec		
Food Services (1-2560) Must be less than (P16, Col E-F. 163)	And the second s	The state of the s			
Value of Commodities Received for Fiscal Year 2018 (Include the value of commodities when determining if a Single Audit is	rhen determinina i	fo Sinale Audit is			
(0)		CONTRACTOR OF THE PROPERTY OF	design of the second of the se		
Staff Services (1-2640) and (5-2640)					
	entroller de casa de constante de la constante	Control of the Contro			
10 Estimated Indirect Cost Rate for Federal Programs					
		Restricted Program	am	Unrestricted Program	rogram
19 Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
	1000	The second secon	4,704,430		4,704,430
Pupil	2300	element management of the companion of contraction of the contraction	The second secon		
Instructional Staff	0022	defined a solder of the second	289,437		289,437
General Admin.	2300	C.S	50,029		50,029
School Admin	2300	And the state of t	372,014	The second secon	372,014
Business:	0047	TO THE CO. T. L. C. L. C	227,118		227,118
Direction of Business Spt. Srv.	2510		THE RESIDENCE OF THE PROPERTY	Control of the contro	The state of the second
Fiscal Services	2520	00,400	O	O	0
Oper. & Maint. Plant Services	2520	TATISE	O CONTRACTOR OF THE CONTRACTOR	92,191	0
Pupil Transportation	2550	Commission of the commission o	014,403	814,403	0
Food Services	2550	* NA Philosophery C (1905) (1) (1) (2) Wallach B (Philosophery) (2) (2) (2) (2) (2) (2) (2)	250,735	ATTENDED TO THE PROPERTY OF TH	590,735
internal Services	2570	C	67676	Comments of the state of the st	375,323
Central:	to the second state of the	A material contraction of the co		O	0
Direction of Central Spt. Srv.	2610	reference to the first of the contract of the	0		
Plan, Rsrch, Dvlp, Eval, Srv,	2620	The state of the s	2 861		
Information Services	2630	The second of th	T C		1987
Staff Services	2640	0	0		
Data Processing Services	2660	374,357	0	725 775	
Other	2900	and the second s	0	)C(+)C	0 0
Community Services	3000	A service of the serv	54		D - 72
Contracts raid in Cr over the allowed amount for ICR calculation (from page 29)			0		C
Programme a surface design and a surface of the sur		466,548	7,426,404	1,280,951	6.612.001
		Restricted Rate		Unrestricted Rate	4
	Sacra	Total Indirect Costs:	466,548	Total Indirect costs:	1 280 951
	Î	Total Direct Costs:	7,426,404	Total Direct Costs:	100000
		The second secon		יכוני הייני הייני	6,612,001

Print Date: 10/02/18 AFR18 Draft Form.xlsx

REPORT ON SHARED SERVICES  School Code, Section 17.1 (P. 11.1 (P.	-	A	ВС		ш
Complete the following for ottempts to improve fiscal efficiency through shared services or outsourcing indicate with an (X) If Deficit Reduction Plan is Required in the Budget:	-		REPORT O	N SHARED SF	RVICES OR OUTS
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior fiscal indicate with an (X) if Deficit Reduction Plan is Required in the Budget  Service or Function (Check oil Intot apply)  Curriculum Planning  Custodial Sharices Educational Sharee Programs  Employee Benefits  Food Services  Grounds Maintenance Services  Insurance Services  Insurance Services  Maintenance Services  Personnel Recutiment  Professional Development  Maintenance Services  Personnel Recutiment  Professional Development  Stated Personnel  Services  Personnel Recutiment  Professional Development  Stated Personnel  Services  Maintenance Services  All Other Insurance Services  All Other Insurance Services  Additional space for Column (E) - Name of LEA:	~ ~		School Co	ode, Section 1	7-1.1 (Public Act
Pontiac Township H  Tangarogan  Check bow if this schedule is not applicable	ro d	Complete the following for attempts to improve fiscal efficiency through shared services or outs	F ourcing in the prior,	iscal Year End current and next	ing June 30, 2018 fiscal years.
Check box if this schedule is not applicable	0		Pontiac	Township F	ligh School
ndicate with an [X] if Deficit Reduction Plan is Required in the Budget \$\infty\$   Service or Function (\textit{Check all that apply}) \\ \text{Custodial Starces} \\ \text{Curriculum Planning} \\ \text{Custodial Services} \\ \text{Employee Benefits} \\ \text{Employee Benefits} \\ \text{Custodial Services} \\ \text{Employee Benefits} \\ \text{Conditional Starce Personnel} \\ \text{Conditional Starces} \\ \text{Conditional Services} \\ \text{Custodial Services} \\ \text{Custodial Services} \\ \text{Custodial Services} \\ \text{Conditional Services} \\ \text{Number of Control Services} \\ \text{Number of Services} \\ Number of Servi	∞	1		Current Fiscal	-1
Service or Function ( <u>Check all that apply</u> )  Curiculum Planing  Curiculum Planing  Curiculum Planing  Curiculum Planing  Curiculum Planing  Curiculum Planing  Employee Benefits  Employee Benefits  Employee Benefits  Frood Services  Grant Writing  Grant Writing  Grant Writing  Insurance Investment Pools  Legal Services  Personnel Recruitment  Professional Development  X X X  Sheedel Education Cooperatives  Special Education Cooperatives  Special Education Cooperatives  Special Education Cooperatives  All Other Joint/Cooperative Agreements  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	6		rear	Year	denina ina inamena ana panjana di mada ana ini ini ini ini ini
Curriculum Planning Custodial Services Educational Shared Programs Enclosed Services Employee Beervices Frood Services Ground Maintenance Services Frood Ser	10	Service or Function <i>( <u>Check all that apply</u> )</i>	Prince and the second s		Barriers to
Custodial Services         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X	7	Curiculum Planning	A STATE OF THE STA	and the state of t	Implementation
Educational Shared Programs         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X         X<	12	Custodial Services	×	×	×
Employee Benefits  Foreign Purchasing  Foreign Vertices  Grounds Maintenance Services Investment Foreign Withing  Grounds Maintenance Services Investment Foreign Services Maintenance Services Mainte	13	Educational Shared Programs			Hillyton on two about the management data data to 440 order for pass or pass
Food Services Food Services Grounds Maintenance Services Investment Pools Investment I	14	Employee Benefits	×	×	X
Food Services  Grant Writing  Grant Writing  Insurance Investment Pools Legal Services Maintenance Services Mainte	15	Energy Purchasing	×××	X	X
Grant Writing Grant Writing Grands Maintenance Services Investment Pools Legal Services Maintenance Services X X X Shared Personnel Special Education Cooperatives X X X Stephy & Equipment Purchasing Supply & Equipment Purchasing Technology Services Supply & Equipment Purchasing X X X Technology Services All Other Joint/Cooperative Agreements Other  Additional space for Column (E) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	9	Food Services	V	×	X
Grounds Maintenance Services Insurance Investment Pools Legal Services Maintenance Services M	7	Grant Writing	Appearance of the Company of the Com		d majorine de como del prese se una den cambigarante proposa esta e e present p
Investment Pools Investment Pools Investment Pools Maintenance Services  X X X X X X X X X X X X X X X X X X X	8	Grounds Maintenance Services	A STATE OF MICHIGAN PARTY PROPERTY AND A STATE OF THE PARTY AND A STATE		The second state is required extracted and the second probability distributes states as a
Investment Pools  Legal Services  Maintenance Services  Maintenance Services  Maintenance Services  Professional Exervitement  Professional Development  Shared Personnel  Special Education Cooperatives  Special Education Cooperatives  Stephy & Equipment Purchasing  Technology, services  Transportation  Vocational Education Cooperatives  All Other Joint/Cooperative Agreements  Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	0	INSURANCE	The state of the s		to the second se
Maintenance Services  Maintenance Services  Maintenance Services  Personnel Recruitment  X X X  Shared Personnel Strand Foundation Cooperatives  Strand (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing  Supply & Equipment Purchasing  Technology Services  Transportation  Vocational Education Cooperatives Agreements  All Other Joint/Cooperative Agreements  Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	္က	Investment		the second secon	Self-large data prints resonant and a constitution of the self-large
Maintenance Services Personnel Recruitment Professional Development Shared Personnel Special Education Cooperatives STEM (science, technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology Services Transportation Cooperatives All Other Joint/Cooperative Agreements Other  Additional space for Column (E) - Barriers to Implementation:	$\sum_{i=1}^{n}$	Legal Services	and the second s	The state of the s	
Personnel Recruitment Professional Development Shared Personnel Shared Personnel Shared Personnel Special Education Cooperatives STEM (science, technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperatives All Other Joint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	2	Maintenance Services		mente de la communicación de communicaci	
Shared Personal Development Shared Personal Shared Personal Special Education Cooperatives STEM (science, technology, engineering and math) Program Offerings Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperatives All Other Joint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	2	Personnel Recruitment	>	>	
Special Education Cooperatives  Special Education Cooperatives  STEM (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing  Technology Services  Transportation  Vocational Education Cooperative  All Other Joint/Cooperative Agreements  Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	4	Professional Development	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	<b>\</b>	× ;
Special Education Cooperatives  STEM (science, technology, engineering and math) Program Offerings  Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperative Agreements All Other Joint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	2	Shared Personnel	< >	Y	X
Supply & Equipment Purchasing Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperative Agreements All Other Joint/Cooperative Agreements Other Additional space for Column (D) - Barriers to Implementation: Additional space for Column (E) - Name of LEA:	တ္ကြ	Special Education Cooperatives	< >	<b>Y</b>	×
Supply & Equipment Purchasing Technology Services Transportation Vocational Education Cooperatives Agreements All Other Joint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to implementation:  Additional space for Column (E) - Name of LEA:	27	STEM (science, technology, engineering and math) Program Offerings		V	Y
Transportation Vocational Education Cooperatives All Other Joint/Cooperative Agreements Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	8	Supply & Equipment Purchasing			division of the second
Transportation  Vocational Education Cooperatives  All Other  Additional space for Column (D) - Barriers to Implementation:  Additional space for Column (E) - Name of LEA:	53	Technology Services	×	X	×
Vocational Education Cooperatives X X X X X X X X X X X X X X X X X X X	စ္က	Transportation			And state the state of the stat
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	32	All Other Joint/Cooperative Agreements	×	X	×
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Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.  (Limit text to 200 cheracters, for additional space use line 33 and 38) Portiac Grade School District 429 Livingston Area Career Center Regional Office of Education 17 Regiona			X     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E     E
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School Business Services Division (N-330) ILLINOIS STATE BOARD OF EDUCATION Springfield, IL 62777-0001 100 North First Street

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(Section 17-1.5 of the School Code)

(Section 17-1.5 of the School Code)					School District Name: RCDT Number:	Pontiac Township Hig 17-053-0900-17	Pontiac Township High School District #90 17-053-0900-17
		Actual	Actual Expenditures, Fiscal Year 2018	2018		The second secon	The state of the s
		(10)	(20)	de deserve admire à la serve à la contrata de  la contrata de  la contrata de  la contrata del la contrata del la contrata del la contrata de		budgeted Expenditures, Fiscal Year 2019	sar 2019
Description	Funct.	Educational Fund	Operations &	Ę Ę	(10)	(20) Operations &	
1. Executive Administration Services	2320	101 158	Maintenance Fund		educational Fund	Maintenance Fund	Total
2. Special Area Administration Services	2330	007/704		191,158	199,390		199,390
3. Other Support Services - School Administration	2490	1 274		0	0		0
4. Direction of Business Support Services	2510	4+0/1		1,341	0		0
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<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	te law	A Company of the second		0	0		0
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9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)	al)	13 <b>2,4</b> 39	0	192,499	199,390	0	199.390

# 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.

4%

l 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.

Date	Contact Telephone Number		percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public	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 <a href="https://www.isbe.net/Pages/Waivers.aspx">https://www.isbe.net/Pages/Waivers.aspx</a> .	in compliance with the limitation. Budget amendments must be adopted no later than June 30.
Juanus of Supraintendent	Contact Name (for questions)	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 admir 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 must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report can be found at <a href="https://www.isbe.net/Pages/Waivers.aspx">https://www.isbe.net/Pages/Waivers.aspx</a>	The district will amend their budget to become in compliance with the limitation.

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

- 1.
- 2.
- 3.
- 4

#### 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 "timited" 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
- 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)

**ATTACHMENTS** 

JUNE 30, 2018

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Independent Auditor's Report	1-11
Independent Auditor's Report on Internal Control over Financial Reporting And On Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	III-IV
Notes to Financial Statements	V-XXVII

#### Phillips & Associates, CPAs, P.C.

1600 Hunt Drive, Suite B Normal, IL 61761 Phone: 309-452-2417 Fax: 309-888-9261

Pontiac, Illinois

#### INDEPENDENT AUDITOR'S REPORT

219 W. Washington Street Pontiac, IL 61764 Phone: 815-842-2138 Fax: 815-844-3197

We have audited the accompanying financial statements of Pontiac Township High School District No. 90, Pontiac, Illinois as of and for the fiscal year ended June 30, 2018, as listed in the Table of Contents of this Annual Financial Report form, and the related notes to the financial statements, as shown on pages V–XXVII, which collectively comprise the financial statements of the District as required by the regulatory accounting principles

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting principles prescribed by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

To the Board of Education

Pontiac Township High School District No. 90

prescribed by the Illinois State Board of Education.

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 from material misstatement.

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 entity'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 entity'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 opinion.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Pontiac Township High School District No. 90, Pontiac, Illinois, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Pontiac Township High School District No. 90, Pontiac, Illinois, as of June 30, 2018, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Pontiac Township High School District No. 90, Pontiac, Illinois as of June 30, 2018, and its revenue received and expenditures disbursed during the year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

#### **Emphasis of Matter**

Pontiac Township High School District No. 90 has not adopted the provisions of the Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pension - An Amendment of Government Accounting Standards Board Statement No. 27. Certain information related to pensions have been presented in the notes to financial statements. The provisions of the new standard are not applicable to the regulatory basis of accounting. Our opinion is not modified with respect to that matter.

#### **Other Matters**

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information provided on pages 2 through 4, supplementary schedules on pages 23 through 25, statistical section on pages 26 - 30 and the itemization schedule on page 33, are presented for the purposes of additional analysis and are not a required part of the financial statements of Pontiac Township High School District No. 90, Pontiac, Illinois. Such information is the responsibility of management and, except for the average daily attendance figure, included in the computation of operating expense per pupil on pages 27 and per capita tuition charges on page 28 and contracts listed on page 29, has been derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The 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 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 financial statements taken as a whole. The information on pages 28-30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure, included in the computation of operating expense per pupil on page 28 and per capita tuition charges on page 29, and the Deficit Reduction Calculation on page 36, have not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on them. The Table of Contents references a Federal Compliance Section on Pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 2, 2018 on our consideration of the Pontiac Township High School District No. 90, Pontiac, Illinois' 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 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 Pontiac Township High School District No. 90, Pontiac, Illinois' internal control over financial reporting and compliance.

Philly Cosciety, CPA's, P.C. Normal, Illinois October 2, 2018

#### Phillips & Associates, CPAs, P.C.

1600 Hunt Drive, Suite B Normal, IL 61761 Phone: 309-452-2417 Fax: 309-888-9261 219 W. Washington Street Pontiac, IL 61764 Phone: 815-842-2138 Fax: 815-844-3197

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education Pontiac Township High School District No. 90 Pontiac, Illinois

We have audited the financial statements Pontiac Township High School District No. 90, Pontiac, Illinois as of and for the year ended June 30, 2018 and have issued our report thereon dated October 2, 2018. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other the generally accepted accounting principles. 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 Comptroller General of the United States.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered Pontiac Township High School District No. 90's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies, or material weaknesses, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies.

2018-001 - Professional standards consider the District's ability to prevent, detect, and correct any material misstatements in the financial statements, independent of auditor assistance, when determining whether there is a control deficiency. Even though the District has personnel who possess suitable skill, knowledge, and experience to oversee the auditors' assistance in the preparation of the financial statements, they do not have the professional training to determine if all of the professional standards regarding financial statement presentation and disclosure applicable to financial reporting for your organization are met.

#### Management's Response to Finding

Management has considered the matter and has determined based on the size of the organization and the lack of complexity in the financial statements, that this is not a significant threat to the organization and no action is necessary at this time.

#### Disclaimer on Management's Response

Philly - associates, CPA', P.C.

Pontiac Township High School District No. 90, Pontiac, Illinois' response to the finding identified in our audit, described above, was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Pontiac Township High School District No. 90's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### Purpose of this Report

This report is intended solely for the information and use of the Board of Education, management, and the Illinois State Board of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Normal, Illinois October 2, 2018

IV

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

#### A. Principles Used to Determine Scope of Entity

The District's reporting entity includes the District's governing board and all related organization for which the District exercises oversight responsibility.

The District has developed criteria to determine that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity, which would exercise such oversight, which would results in the District being considered a component unit of the entity.

The District, in conjunction with six other area school districts, has joined the Livingston Area Education for Employment Center and the Livingston Area Career Center. The joint agreements charge each district tuition for agriculture and vocational career related expenditures during the year ended June 30, 2018. The Pontiac Township High School District No. 90 is the administrative agent for these programs, but each participating school has representation on both organizations' governing boards. Therefore, the activities of each of the joint agreements are not included in the District's financial statements.

#### B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, cash receipts and cash disbursement. The District maintains individual funds are required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are groups as required for reports filed with the Illinois State Board of Education. District resource are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

#### **GOVERNMENTAL FUND TYPES**

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions are accounted for through governmental funds).

The General Fund, which consists of the Educational Fund and the Operations, Building and Maintenance Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### B. Basis of Presentation - Fund Accounting - continued

#### GOVERNMENTAL FUND TYPES - continued

Special Revenue Funds, which include the Transportation Fund, Tort Fund, Capital Projects Fund, and the Illinois Municipal Retirement Fund, are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursement for specified purposes.

The Debt Service Fund (Bond and Interest Fund) accounts for the accumulation of resources for, and the payment of general long-term debt principle, interest and related costs.

#### FIDUCIARY FUND TYPES

Fiduciary Fund Types are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Expendable Trust Fund (Working Cash Fund) account for financial resources is held by the District to be used for temporary interfund loans to the General fund and Transportation.

The Agency Fund consists of the Student Activity Funds. They account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do no involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

#### GOVERNMENTAL AND EXPENDABLE TRUST FUNDS - MEASUREMENT FOCUS

The financial statements of all governmental funds and Expendable Trust Funds focus on the measurement of the spending or "financial flow" and the determination of changes in financial position rather than upon net income determination.

This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spend able resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursement and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spend able resources" during a period.

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### B. Basis of Presentation - Fund Accounting - continued

#### GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by concurrent liabilities. Since the do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditure or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

#### C. Basis of Accounting

Basis of Accounting refers to when revenue (receipts) and expenditures (disbursements) are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from previous cash transactions.

Proceeds from sales of bonds are included as revenue in the appropriate fund on the date received. Related bond principle payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

#### D. Budget and Budgetary Accounting

The budget, which was approved on September 18, 2017 and was not amended, is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method as prescribed by the Illinois Revised Statutes.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements in excess of ten percent. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of fiscal year.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### D. Budget and Budgetary Accounting - continued

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- 1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of the fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

#### E. Common Bank Account

Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank accounts balance attributable to each participating fund.

Occasionally, certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures, which have been approved by the School Board. However, the deficits represented unauthorized interfund loans.

#### F. Investments

Investments are stated either at cost or amortized cost, which approximates market. The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Invested Act (30 ILCS 235/2 and 6); and Section 8-7 of the School Code. Generally, allowable investments consist of; interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; note and bonds guaranteed by the United States of America; and subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois Statutes require that investment earnings be allocated to the appropriate individual fund.

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

#### G. General Fixed Assets

General Fixed Assets have been acquired for general governmental purpose. At the time of purchase, assets are recorded as disbursement in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. There are no lease/purchase contracts. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

#### H. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund type and account group. No consolidating or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

These totals are represented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the Districts as a whole.

#### NOTE 2 - FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

#### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district all such items are expensed at the time of purchase, so there is nothing report for this classification.

#### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

#### 1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 2 - FUND BALANCE REPORTING - CONTINUED

#### B. Restricted Fund Balance - continued

#### 2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2018, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

#### 3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2018, revenue received from federal grants did not exceed the expenditures disbursed for those specific purposes, in the Educational Fund, resulting in no restricted balances.

#### 4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2018, expenditures disbursed exceeded revenue received from the Social Security Fund, resulting in no restricted balances.

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2018, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2018 amounted to \$775,126. This amount is shown as Unreserved in the Educational Fund.

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 2 – FUND BALANCE REPORTING – CONTINUED

#### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

#### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amount in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

#### F. Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

#### G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Generally Accepted Accounting Principles Regulatory Basis Fund Nonspendable Restricted Committed Assigned Unassigned Financial Financial Statements-Statements-Reserved Unreserved Educational 775,126 309,829 1,084,955 & Operations Maintenance 320,615 320,615 **Debt Service** 13.540 13,540 Transportation 645,911 645,911 Municipal Retirement 54,344 54,344 Capital Projects 31,817 31,817 Working Cash 114,214 114,214 Tort Liability (21,873)(21,873)Fire Prevention and Safety 107,862 107,862

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 2 - FUND BALANCE REPORTING - CONTINUED

#### H. Expenditures of Fund Balance

Unless specifically identified, expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified, then reduce restricted balances, next reduce committed balances, next reduce assigned balances, and finally act to reduce unassigned balances.

#### NOTE 3 - CASH AND CASH INVESTMENTS

The District's cash and investments, which consisted of deposits with financial institutions, totaled \$3,059,989 at June 30, 2018. These funds were secured by the federal deposit insurance corporation up to \$250,000 per bank account and pledged collateral totaling \$4,834,194 held in the name of the financial institution. Total funds at one institution exceeded the pledged amount by \$541,847, which was subsequently covered by additional pledges. Management did not consider this a significant risk.

#### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. One of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2018 the District's deposits were interest bearing checking accounts in financial institutions.

#### Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer on an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's deposits with financial institutions are not subject to credit risk rating.

#### Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions are exempt from the 5% investment in any one issuer disclosure.

#### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

	Balance					Balance
	 July 1, 2017		Additions	 Deletions	<u>J</u>	une 30, 2018
Land	\$ 70,404	\$	-	\$ -	\$	70,404
Buildings	16,135,801		6,500	-		16,142,301
Improvements	1,398,413		39,860			1,438,273
Equipment	2,553,900		13,006	-		2,566,906
Transportation Equipment	1,264,522		32,205	-		1,296,727
Food Service Equipment	 47,743		-	 		47,743
Total General Fixed Assets	\$ 21,470,783	\$_	91,571	\$ 	\$	21,562,354

#### NOTE 5 – GENERAL LONG-TERM DEBT

The changes in the District's general long-term debt for the year ended June 30, 2018 are as follows:

	<u>Bo</u>	nds Payable	 Total
Balance July 1, 2017	\$	3,189,000	\$ 3,189,000
Issuances		-	-
Refunded		-	-
Retirements		(752,000)	(752,000)
Balance at June 30, 2018	\$	2,437,000	\$ 2,437,000

Debt retirement maturities for the outstanding bonds issued are as follows:

Year Ending	Total	Total	Total
June 30,	Principal	Interest	Debt
2019	702,000	60,205	762,205
2020	560,000	42,950	602,950
2021	580,000	26,550	606,550
2022	595,0 <u>00</u>	8,925	603,925
	\$ 2,437,000	\$ 138,630	\$ 2,575,630

Bonds are comprised of the following issued:

General Obligation Debt Certificate (Limited Tax), Series 2012, Original Issue	
\$3,900,000, Interest Rate 2.5 - 3.00%, Mature serially through	
December 1, 2022	2,280,000

General Obligation Debt Certificate, Series 2015, Original Issue \$450,000, Interest Rate 2.625%, Maturity serially through December 1, 2018

Total 157,000 \$ 2,437,000

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 6 - LEGAL DEBT MARGIN

The District is limited under the School Code to aggregate indebtedness in the amount of 6.9% of the equalized assessed valuation. Following is a computation of the legal debt margin at June 30, 2018:

Assessed Valuation - 2017 Tax Year

\$ 227,775,303

	 <u>Amount</u>	Percent
Legal Debt Limitation (6.9% of Assessed Valuation)	\$ 15,716,496	100.00%
Bonded Debt – June 30, 2018	 (2,437,000)	15.51%
Legal Debt Margin	\$ 13,279,496	84.49%

#### **NOTE 7 – PROPERTY TAXES**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on September 30 and October 15.

The equalized assess valuations, tax rates, and extensions, and collections for the 2017, 2016, 2015, 2014, and 2013, tax levy years are as follows:

	2017	_	2016		2015		2014	-	2013
Rate Setting EAV Tax Rates	\$227,775,303	<u>\$2</u>	222,436,276	<u>\$</u>	<u>217,121,053</u>	<u>\$</u>	216,943,022	<u>\$2</u>	<u>219,239,987</u>
Educational Operations, Building	1.4935		1.4929		1.4998		1.5269		1.4662
& Maintenance	.2548		.2535		.2522		.2568		.2542
Bond & Interest	.0000		.0000		.1330		.1329		.1299
IMRF/Social Security	.1172		.1132		.1250		.1648		.1505
Transportation	.2918		.2793		.2826		.1626		.1491
Tort Immunity	.0323		.0327		.0287		.0290		.0231
Working Cash	.0000		.0000		.0000		.0000		.0052
Special Education	.3092		.3071		.3115		.3171		.3139
Fire & Safety	.0069		.0055	_	.0031		.0031		.0061
, .	2.5057		2.4840		2.6349		2.5934	-	2.4982
Extensions Educational Operations, Building	\$ 3,401,801	\$	3,320,729	\$	3,256,468	\$	3,312,676	\$	3,214,453
& Maintenance	580,485		563,854		547,623		557,023		557,264
Bond & Interest			-		288,898		288,459		281,719
IMRF/Social Security	267,043		251,842		271,532		357,436		330,000
Transportation	664,603		621,176		613,519		352,749		326,975
Tort Immunity	73,663		72,648		62,292		63,348		50,688
Working Cash Special Education	704 226		683,013		676 245		607 002		11,330
Fire & Safety	704,236 15,716		12,123		676,245 6,622		687,883 6,725		688,194
i iie a Galety		\$	5,525,384	\$	5,723,199		5,626,299	\$	13,396 5,474,019
Net Tax Collections	\$ -	<u>Ψ</u> \$	5,519,265	\$	5,722,988	\$	5,620,908	\$	5,474,019 5,470,537

#### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 8 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES

Generally accepted accounting principles require disclosures of certain information concerning individual funds including:

A. Excesses of expenditures over budget in individual funds:

	Actual	Budgeted	Excess over
	_Expenditures_	_Expenditures_	Budget
Operations & Maintenance Capital Projects	\$ 748,521 \$ 163,844	\$ 706,950 \$ 162,000	\$ 41,571 \$ 1,844
B. Deficit Fund Balance of individ	lual funds: Tort	\$ (21,	873)

C. Transfers

Transfers From	Transfers To	Amount	
Operations & Maintenance	Debt Service		\$ 603,000
Capital Projects	Debt Service		\$ 162,000
Education Fund	Debt Service		\$ 500

Transfers were made to the Bond fund for payment of loans and loan costs in the debt service fund.

#### **NOTE 9 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for the above-mentioned risks. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The District elects to be self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. The initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2018, there were no significant adjustments in premiums based on actual experience.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 10- AGENCY FUNDS

The following summarizes the changes in assets and liabilities of agency funds (student activity) held by the District:

ASSETS	Balance ıly 1, 2017		Additions	_ <u>D</u>	eductions		Balance ne 30, 2018
Cash Flex Spending Certificate of deposit	\$ 282,179 32,345 77,451	***************************************	643,650 44,470 <u>3</u>	***************************************	614,560 46,962	\$	311,269 29,853 77,454
Total Assets	\$ 391,975	<u>\$</u>	688,123	\$	661,522	\$	418,576
Flexible Spending Student Activity Accounts	 32,345 359,630		44,470 643,653		46,962 614,560	***************************************	29,853 388,723
Total	\$ <u>391,975</u>	\$	688,123	\$	661,522	<u>\$</u>	418,576

#### NOTE 11 – CONTINGENCIES AND COMMITMENTS

#### **Lease Obligations**

The District enters into operating leases for office equipment and buses used in its operations. Several lease commitments are for more than one year. The District expended \$185,416 on leases during 2017. The following is a summary of the District's minimum lease obligations.

Year Ended	Minimum Lease
<u>June 30,</u>	<u>Obligation</u>
2019	\$ 148,984
2020	\$ 107,139
2021	\$ 87,131
2022	\$ 43,536
2023	\$ 68,058

#### Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government and the Illinois State Board of Education. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 12 - RETIREMENT PLANS

The School District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF).

TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

#### General Information about the Pension Plan

#### Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at http://trs.illinois.gov/pubs/cafr; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

#### Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

#### Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2018, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2018, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$3,878,182 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018, were \$26,626, and are deferred because they were paid after the June 30, 2017 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2018, the employer pension contribution was 10.1 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$36,810 were paid from federal and special trust funds that required employer contributions of \$3,718. These contributions are deferred because they were paid after the June 30, 2017 measurement date.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer paid \$0 to TRS for employer ERO contributions.

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

### <u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources</u> and Deferred Inflows of Resources Related to <u>Pensions</u>

At June 30, 2018, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follow:

Employer's proportionate share of the net pension liability	\$ 768,351
State's proportionate share of the net pension liability associated with the employer	\$ 39,406,332
Total	\$ 40,174,683

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, and rolled forward to June 30, 2018. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the employer's proportion was 00.0010057199 percent, which was an increase (decrease) of (00.0002248958)% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the employer recognized on-behalf pension expense of \$3,878,182 and revenue of \$3,878,182 for support provided by the state. At June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		red Outflows sources	erred Inflows esources
Differences between expected and actual experience	\$	8,345	\$ 355
Net difference between projected and actual earnings			
on pension plan investments		527	-
Changes of assumptions		51,282	22,079
Changes in proportion and differences between employer			
contributions and proportionate share of contributions		60,333	373,100
Employer contributions subsequent to the measurement da	te*	<u>-</u>	
Total	\$	120,487	\$ 395,534

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

Amounts (not presented)* reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	ended	June	30:
	2010		æ

2019	\$ (75,189)
2020	\$ (55,682)
2021	\$ (88,072)
2022	\$ (51,237)
2023	\$ (4,865)

#### Actuarial assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.50 percent

Salary increases 3.25 - 9.25% varying by service

**Investment rate of return** 7.00 percent, net of pension plan investment expense, including inflation

Cost of Living Adjustments Tier I: 3% compounded, Tier II: 1.25% not compounded

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generated basis using projection table MP-2014.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an experience study dated August 2015 and an analysis of economic assumptions in August 2016.

#### Discount rate

At June 30, 2017, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was a change from the June 30,2016 rate of 6.83 percent. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the June 30, 2017, Actuarial Valuation Report. For this purposes, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected member and employer contributions for future plan members are included to the extent that they exceed the service costs of future plan members.

Based on those assumptions, the pension plan's fiduciary net position was not projected to be available to make all projected future benefit payments for current plan members as of June 30, 2017. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### TEACHER'S RETIREMENT SYSTEM OF THE STATE OF ILLINOIS - CONTINUED

### <u>Sensitivity of the employer's proportionate share of the net pension</u> liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

1% Decrease	<b>Current Discou</b>	1% Increase	
	(6.00%)	(7.00%)	(8.00%)
Employer's proportionate share			
of the net pension liability	\$ 944,020	\$ 768,351	\$ 624,464

#### TRS fiduciary net position

Detailed information about the TRS's fiduciary net position as of June 30, 2017 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

#### ILLINOIS MUNICIPAL RETIREMENT FUND

#### **IMRF Plan Description**

The School District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The School District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

#### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### ILLINOIS MUNICIPAL RETIREMENT FUND - continued

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

#### **Employees Covered by Benefit Terms**

As of December 31, 2017, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	50
Inactive Plan Members entitled to but not yet receiving benefits	18
Active Plan Members	35
Total	103

#### Contributions

As set by statute, the School District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The School District's annual contribution rate for calendar year 2017 was 13.42%. For the fiscal year ended 2017, the School District contributed \$150,989 to the plan. The School District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### ILLINOIS MUNICIPAL RETIREMENT FUND - continued

#### **Net Pension Liability**

The School District's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### **Actuarial Assumptions**

The following are the methods and assumptions used to determine the 2017 Contribution Rates:

- Actuarial Cost Method: Aggregate Entry Age Normal
- Amortization Method: Level Percentage of Payroll, Closed
- Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period. Taxing bodies
  (Regular, SLEP and ECO groups): 26-year closed period until remaining period reaches 15
  years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10
  years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable
  to Public Act 94-712 were financed over 21 years for most employers (two employers were
  financed over 30 years).
- Asset Valuation Method: 5-Year smoothed market; 20% corridor
- Wage growth: 3.50%
- Price Inflation: 2.75% -- approximate; No explicit price inflation assumption is used in this valuation
- Salary Increases: 3.75% to 14.50% including inflation
- Investment Rate of Return: 7.50%
- Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.
- Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

There were no benefit changes during the year.

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### ILLINOIS MUNICIPAL RETIREMENT FUND - continued

#### Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax-exempt municipal bond rate based on Bond Buyer Index, general obligation, 20-years to maturity, mixed quality general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%.

#### Changes in the Net Pension Liability

Balances at December 31, 2016	\$ Total Pension Liability (A) 6,953,206	an Fiduciary et Position (B) 5,730,668	\$ Net Pension Liability (A)-(B) 1,222,538
Changes for the year:	400.000		400.000
Service Cost	122,928	-	122,928
Interest on the Total Pension Liability	509,998	-	509,998
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total			
Pension Liability	115,231	-	115,231
Changes of Assumptions	(223,042)	-	(223,042)
Contributions - Employer	-	148,103	(148,103)
Contributions - Employees	-	49,662	(49,662)
Net Investment Income	•	1,021,637	(1,021,637)
Benefit Payments, including Refunds			
of Employee Contributions	(429,381)	(429,381)	-
Other		 (178,185)	 178,185
Net Changes	95,734	 611,836	 516,102
Balances at December 31, 2017	\$ 7,048,940	\$ 6,342,504	\$ 706,436

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 12 - RETIREMENT PLANS - CONTINUED

#### ILLINOIS MUNICIPAL RETIREMENT FUND - continued

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Lower	Current Discount	1% Higher
	(6.50%)	(7.50%)	(8.50%)
Net Pension Liability	\$ 1,485,530	\$ 706,436	\$ 49,109

### Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2018, the School District recognized pension expense on a modified cash basis of \$150,989. At December 31, 2017, the School District reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	rred Outflows		erred Inflows esources
Deferred Amounts to be Recognized in Pension Expense in Future Periods			
Difference between expected and actual experience	\$ 109,157	\$	0
Changes of assumption	3,153		168,100
Net difference between projected and actual			
earnings on pension plan investments	188,836		485,763
Total Deferred Amounts to be recognized in			
pension expense in future periods	\$ <u> 301,146</u>	<u>\$</u>	653,863

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending	Net Deferred Outflows	Net Deferred Inflows
December 31	of Resources	of Resources
2018	(33,120)	-
2019	(72,259)	-
2020	(125,898)	-
2021	(121,440)	-
2022	<del>-</del>	
Thereafter		
Total	\$ (352,717)	\$

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 13 - POST EMPLOYMENT BENEFIT PLAN

#### TEACHER HEALTH INSURANCE SECURITY (THIS) FUND

The District (employer) participates in the Teacher Health Insurance Security (THIS) fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside of the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by Illinois Department of Central Management Services (CMS) CMS with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

#### On behalf contributions to THIS Fund

The State of Illinois makes employer retiree health insurance contribution on behalf of the district. State contributions are intended to match contributions to the THIS Fund from active members which were 1.18 percent of pay during the year ended June 30, 2018. State of Illinois contributions were \$54,171, and the district recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2017 and 2016 were 1.12 and 1.07 percent, respectively. State contributions on behalf of district employees were \$50,701 and \$51,139, respectively.

#### Employer contributions to THIS Fund

The employer (district) also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.88 percent during the year ended June 30, 2018. For the year ended June 30, 2018, the district paid \$40,399 to the THIS Fund, which was 100 percent of the required contribution.

#### Further information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <a href="http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp">http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp</a>. The 2017 report is listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

### NOTES TO FINANCIAL STATEMENTS – CONTINUED June 30, 2018

#### NOTE 14 - SUBSEQUENT EVENTS

Management has reviewed events that did not exist at the statement of net assets date and determined no events occurred through the date these statements became available, October 2, 2018, that are essential to the understanding of these financial statements.

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~	Δ	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	IAL REPORT (AFR) SUI chool Code, Section 1	VIMARY INFORMATION 7-1 (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.	eflects that a "deficit reduction plan" e plan to Illinois State Board of Educai 'deficit reduction plan" and narrative.	tion plan" is required as d of Education (ISBE) wit 'narrative.	calculated below, then the hin 30 days after accepting	e school district is to comp g the audit report. This ma	lete the "deficit ay require the
ო	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 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.	guidelines and is included es (cell F6) being less than lance is less than three tim balance the shortfall with	in the School District Budirect expenditures (cell les the deficit spending, in the next three years.	idelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending ce is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget lance the shortfall within the next three years.	ng with page 20. A plan is or greater than one-third submit an original budge	required when the (1/3) of the ending :t/amended budget
4	• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.	uires a deficit reduction pla	n, and one was submitte	ed, an updated (amended)	budget is not required.	
5	• If the Annual Financial Report requires a deficit reducton plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.	educton plan even though	the FY2019 budget does	not, a completed deficit re	eduction plan is still requir	ed.
9		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	INFORMIATION - O _I	oerating Funds Only following calculation)		
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
ω	Direct Revenues	2,609,503	1,273,508	991,862	AMON AND THE CONTRACTOR OF THE	9,874,873
တ	Direct Expenditures	7,039,127	748,521	606,668		8,394,316
9	Difference	570,376	524,987	385,194		1,480,557
=	Fund Balance - June 30, 2018	1,116,125	320,615	645,911	114,214	2,196,865
7						
13			œ	Losinese si acla acitoribos tinifolo on possessiones	100 mm	
14			<b>o</b>	ממווככת - זוס מכווכור וכת	uction plan is required.	
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#### **Audit Checklist**

All entries must bolonce 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 appropriatly 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 <u>RED</u> 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?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulationsi You have a balanced AFR.
3. Page 3: Financial Information must be completed.	an Andreasan ann an Annaigh ann an Annaigh an Annaigh ann an Annaigh ann an Annaigh an A
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.	Managangka again an again an again magain again an an an ann an ann an an an an an an
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.	ок
Fund 50, Cell G13 must = Cell G41.	ОК
Fund 60, Cell H13 must = Cell H41.	ok .
Fund 70, Cell 113 must = Cell 141.	ОК
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	ОК
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.	ОК
6. Page 5: Surn 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 138+139 must = Cell 181.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
B. Page 24: Schedule of Long-Term Debt must = Pages 5, 8 & 18: Basic Financial Statements.	an and the second section of the section of th
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 Among Funds, Cells C27:K27 must = Acct 8140 Transfer Among Funds, Cells C43:K49  Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
TO THE PARTY OF TH	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK .
(Cells C74:K74)	amatanaman in a nin in a series in a significant in a sig
D. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	The state of the s
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
. 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
2. Page 27: The 9 Month ADA must be entered on Line 78.	OK
3. Page 29: Contracts Paid in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	PLEASE ENTER CONTRACTS PAID IN CURRENT YEAR.
4. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK
5. 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 RCDT NUMBER C		CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER						
Pontiac Township High School District #9	17-053-0900-17	066-004933						
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (	as applicable)	NAME AND ADDRES	S OF AUDIT FIRM					
		Phillips & Associ	iates CPAs, P.C.					
Jon Kilgore		1600 Hunt Drive	, Suite B					
ADDRESS OF AUDITED ENTITY		Normal						
(Street and/or P.O. Box, City, State, Zip Code)								
,		E-MAIL ADDRESS:	rwp6505@gmail.c	om				
110 Indiana Avenue		NAME OF AUDIT SUPERVISOR						
Pontiac, IL		Richard W. Phillips						
	61764							
		CPA FIRM TELEPHON	IE NUMBER	FAX NUMBER				
		309-452-2417		309-888-9261				

#### 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 <i>Government Auditing Standards</i> (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))
HE FOLLOWIN	G 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 Iclay@isbe.net

#### 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.

GEN	ERAI	LINFORMATION
	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 <u>should not</u> 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 <a href="https://harvester.census.gov/facweb/Default.aspx">https://harvester.census.gov/facweb/Default.aspx</a>
SCH	DUL	E 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.
		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.
		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
Į.		* 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: <a href="https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx">https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx</a>
[		* 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: <a href="https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx">https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx</a> * Amounts verified for Fresh Fruits and Vegetables <a href="cash">cash</a> grant program (ISBE code 4240)  CFDA number: 10.582
	1Ω	TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
=		Obligations and Encumbrances are included where appropriate.
H		FINAL STATUS amounts are calculated, where appropriate.
		Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have <u>not</u> been included on the SEFA.
$\vdash$		All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
一		NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

#### Pontiac Township High School District #90 17-053-0900-17 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
SUN	<u>1MAF</u>	RY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	28.	Audit opinions expressed in opinion letters match opinions reported in Summary.
	29.	<u>All</u> 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)
Find	ings l	nave 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 <u>each</u> Significant Deficiency and for <u>each</u> 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 <u>and</u> by program (and sub-project, if necessary).
		Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.
		<ul> <li>Should be based on actual amount of interest earned</li> <li>Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding</li> </ul>
		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
		moranie , manie manieri agrani kien agranal ki alearea agre ai agministratil manie and agre ai agmine keisan

#### 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	\$	193,279
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities Indirect Cost Info 29, Line 11	Account 2200		
Less: Medicaid Fee-for-Service Program Revenues 9-14, Line 271	Account 4992	***************************************	_
AFR TOTAL FEDERAL REVENUES:	•	\$	193,279
ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNT	ΓS:		
Reason for Adjustment:			
ADJUSTED AFR FEDERAL REVENUES		\$	193,279
Total Current Year Federal Revenues Reported on SEI Federal Revenues	FA: Column D		
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
· 			
ADJOST	DIFFERENCE:	\$	193,279

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

Note 2: Indirect Facilities & Administration costs ⁶ Auditee elected to use 10% de minimis cost rate?	Y	ES	NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, [Entity #XYZ] provided	federal awards to subreci	pients as follows:	
Program Title/Subrecipient Name	Federal CFDA Number	Amount Prov Subrecip	
	444		
Note 4: Non-Cash Assistance			
The following amounts were expended in the form of non-cash assistance by [E	intity #XYZ1 and should be	included in the Sche	dule of
Expenditures of Federal Awards:			
NON-CASH COMMODITIES (CFDA 10.555)**:	\$0		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash	\$0
Note 5: Other Information			
Insurance coverage in effect paid with Federal funds during the fiscal year:			
Property			
Auto			
General Liability	***************************************		
Workers Compensation			
Loans/Loan Guarantees Outstanding at June 30:			
District had Federal grants requiring matching expenditures			
	(Yes/No)		
** The amount reported here should match the value reported for non-cash Commodities	s on the Indirect Cost Rate Co	mputation 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)

## Page 40

# Pontiac Township High School District #90 17-053-0900-17 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2018

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	Final	(E)+(F)+(G)	0	0	0	0			0	0	0	0	0		0 0	0 (	0	0	0 0
	Ohliøations/	Encumb.	61		The state of the s							to detail the state of the stat	and the city of the last on the same of th					A CONTRACTOR OF THE PROPERTY O	
	Year 7/1/17-6/30/18	Visit galle										to a second substitution of the substitution o							
Expenditure/Disbursements 4	Year	7/1/17-6/30/18			we appropriate the form of the second			and the property of the contract of the contra	Mile year age of the bank deciding year reproductive and management	A STATE OF THE PROPERTY COMMENTS AND ADDRESS OF THE PROPERTY O	Military description of the second se		The state of the s	A read of the designation of the majority of the party of	AND THE PERSON AND TH				
Expenditure/D	Year 7/1/16-6/30/17	Pass through to Subrecipients		A THE PASSAGE AND A PASSAGE AN	e en establishe esta destina establis destablis destablis destablis establis establis establis establis establis							And the second state of th	de tiles personal de trada de destada de la companya de la company						
-	Year	7/1/		The state of the s	The Control of the Co	and the control of the part of the care of			and the control of th	The second secon		THE RESIDENCE OF THE PROPERTY	and minima in the second contact and the seco						
Receipts/Revenues	Year	7/1/17-6/30/18 (D)							And the state of t		The state of the s								
Receipts/	Year	7/1/16-6/30/17 (C)	was mining any manage of the second of the s	- 14 per un disemplé de marie président décimient déput de l'Article d	And the best of the same and th				A T TO STATE OF THE PROPERTY OF THE STATE OF THE PROPERTY OF T	and the state of t			dermonter of the first of the f						
ISBE Project #	(1st 8 digits)	or Contract # ³ (B)				COMPANY INCOMES TO ANALYSIS OF THE PROPERTY OF			And the state of t		The state of the s						And the second district of the second	AND THE REAL PROPERTY AND THE PROPERTY A	
	CFDA	Number ² (A)									The state of the s								
	receiol of antolyross-through diamor	Program or Cluster Title and Major Program Designation																	

^{• (}M) Program was audited as a major program as defined by \$200.518.

^{*}Include the total amount provided to subrecipients from each Federal program. \$200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

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

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

#### Pontiac Township High School District #90 17-053-0900-17 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

	SECTION I - SUMMARY OF AUDI	TOR'S RESULTS		
FINANCIAL STATEMENTS				
Type of auditor's report issued:				
	(Unmodified, Qualified, Adverse, Disclaime	er)		
INTERNAL CONTROL OVER FINANCIAL	REPORTING:			
<ul> <li>Material weakness(es) identified?</li> </ul>		vana anamoni anahinini	YES	None Reported
Significant Deficiency(s) identified th	at are not considered to			
be material weakness(es)?		***************************************	YES	None Reported
Noncompliance material to the finar	ncial statements noted?	dagaaglastagaagaalasta	YES	NO
FEDERAL AWARDS				
INTERNAL CONTROL OVER MAJOR PRO	OGRAMS:			
<ul> <li>Material weakness(es) identified?</li> </ul>		****	YES	None Reported
Significant Deficiency(s) identified th	at are not considered to			
be material weakness(es)?		*****	YES	None Reported
Type of auditor's report issued on com	pliance for major programs:			
		(Unmo	odified, Qu	alified, Adverse, Disclaimer ⁷ )
Any audit findings disclosed that are re	quired to be reported in			
accordance with §200.516 (a)?	quired to be reported in		YES	NO .
- , ,				ALL ACTIONS OF THE STATE OF THE
IDENTIFICATION OF MAJOR PROGRAM	1 <u>5:⁸ </u>			
CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or	CLUSTER ¹⁰		AMOUNT OF FEDERAL PROGRAM
·		* * * * * * * * * * * * * * * * * * * *		
	Total Amount Tested as Ma	ajor		\$0
Fotal Federal Expenditures for 7/1/17-	6/30/18	\$1	0	
% tested as Major		#DIV/0!		
Dollar threshold used to distinguish bet	ween Type A and Type B programs:			and the same of th
Auditee qualified as low-risk auditee?		gagganagananan	YES	NO

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.

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.

#### Pontiac Township High School District #90 17-053-0900-17 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

		SECTION II - FINANCIAL STA	ATEMENT FINDINGS	
1. FINDING NUMBER: ¹¹	2018	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirem	ent			
4. Condition				
5. Context ¹²				
5. Effect				
7. Cause				
3. Recommendation				
. Management's response ¹³				
. management a response				

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.).

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.

#### Pontiac Township High School District #90 17-053-0900-17 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 (in	cluding statutory, re	gulatory, or other citation)						
9. Condition ¹⁵								
10. Questioned Costs ¹⁶			***************************************			<del></del>		
11. Context ¹⁷								
12. Effect						•		
13. Cause	**************************************					MARINE AND A STATE OF THE STATE		
14. Recommendation						***************************************		
15. Management's response ¹⁸			,			anader concentration		
For ISBE Review Date: nitials:		Resolution Criteria Code Num Disposition of Questioned Co		ЭГ·				

¹⁴ See footnote 11.
15 Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
16 Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

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

1/ See footnote 12.

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

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

[If there are no prior year audit findings, please submit schedule and indicateNONE]

Finding Number Condition Current Status²⁰

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

- 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.

¹⁹ Explanation of this schedule - §200.511 (b)

 $^{^{\}rm 20}$  Current Status should include one of the following: