

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

☒ School District
☐ Joint Agreement

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

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

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>	<p align="center"><u>Accounting Basis:</u></p>	<p align="center"><u>Certified Public Accountant Information</u></p>	
<p>School District/Joint Agreement Number: 34-049-0600-26</p>	<p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>	<p>Name of Auditing Firm: EVANS, MARSHALL & PEASE, P.C.</p>	
<p>County Name: LAKE</p>		<p>Name of Audit Manager: JEFFERY M. ROLLEFSON, CPA</p>	
<p>Name of School District/Joint Agreement: WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60</p>		<p>Address: 1875 HICKS ROAD</p>	
<p>Address: 1201 NORTH SHERIDAN ROAD</p>	<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p>	<p>City: ROLLING MEADOWS</p>	<p>State: IL Zip Code: 60008</p>
<p>City: WAUKEGAN</p>	<p align="center">Click on the Link to Submit: Send ISBE a File</p>	<p>Phone Number: 847-221-5700</p>	<p>Fax Number: 847-221-5701</p>
<p>Email Address: GPOLK@WPS60.ORG</p>	<p align="center">0</p>	<p>IL License Number (9 digit): 060-003973</p>	<p>Expiration Date: 1/1/2019</p>
<p>Zip Code: 60085</p>		<p>Email Address: JEFF@EMPCPA.COM</p>	
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p align="center">ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print):</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address:</p>	<p>Email Address:</p>	<p>Email Address:</p>	
<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

Account Name	3110	3500	3510	3100	3105	Total
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:

EVANS, MARSHALL & PEASE, P.C.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2017</u>				Equalized Assessed Valuation (EAV):				724,260,971				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.034591		+ 0.007241		+ 0.007763		= 0.049600		0.000188		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	211,145,619		185,002,894		26,142,725		67,611,117						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		99,948,014										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		48,219,581								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
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	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

District Code: 34-049-0600-26

County Name: LAKE

1. Fund Balance to Revenue Ratio:

		Total	Ratio	Score	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	67,492,833.00	0.320	Weight	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	211,145,619.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					

2. Expenditures to Revenue Ratio:

		Total	Ratio	Score	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	185,002,894.00	0.876	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	211,145,619.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					

3. Days Cash on Hand:

		Total	Days	Score	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 & 40	66,322,009.00	129.05	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	513,896.93		Value	0.30

4. Percent of Short-Term Borrowing Maximum Remaining:

		Total	Percent	Score	
Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	30,534,842.54		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

		Total	Percent	Score	
Long-Term Debt Outstanding (P3, Cell H37)		48,219,581.00	51.75	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		99,948,014.00		Value	0.30

Total Profile Score: 3.80 *

Estimated 2019 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		30,817,133	4,787,650	1,702,018	5,082,383	931,215	0	25,634,843	0	1,896,467
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140		1,206,870					1,341,438		
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		30,817,133	5,994,520	1,702,018	5,082,383	931,215	0	26,976,281	0	1,896,467
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410		1,224,174				1,206,870		117,264	
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	(469)								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,939								
31	Payroll Deductions & Withholdings	480	29,699	857						1,020	
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		34,169	1,225,031	0	0	0	1,206,870	0	118,284	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		4,769,489	1,702,018	5,082,383	931,215				1,896,467
39	Unreserved Fund Balance	730	30,782,964					(1,206,870)	26,976,281	(118,284)	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		30,817,133	5,994,520	1,702,018	5,082,383	931,215	0	26,976,281	0	1,896,467

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

	A	B	L	M	N	
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups		
2				General Fixed Assets	General Long-Term Debt	
3				CURRENT ASSETS (100)		
4	Cash (Accounts 111 through 115) ¹		1,302,104			
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		1,302,104			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210				
16	Land	220		1,518,042		
17	Building & Building Improvements	230		134,370,745		
18	Site Improvements & Infrastructure	240		977,215		
19	Capitalized Equipment	250		11,441,317		
20	Construction in Progress	260		1,471,112		
21	Amount Available in Debt Service Funds	340			1,702,018	
22	Amount to be Provided for Payment on Long-Term Debt	350			46,517,563	
23	Total Capital Assets			149,778,431	48,219,581	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493				1,302,104
34	Total Current Liabilities					1,302,104
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			48,219,581	
37	Total Long-Term Liabilities				48,219,581	
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets		149,778,431			
41	Total Liabilities and Fund Balance		1,302,104	149,778,431	48,219,581	

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	37,466,929	5,053,898	9,784,613	6,158,300	6,935,728	0	132,083	1,796,944	652,334
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	133,347,994	112,014	0	7,953,485	0	293,000	0	1,979,375	0
7	FEDERAL SOURCES	4000	20,920,916	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		191,735,839	5,165,912	9,784,613	14,111,785	6,935,728	293,000	132,083	3,776,319	652,334
9	Receipts/Revenues for "On Behalf" Payments ²	3998	65,455,233								
10	Total Receipts/Revenues		257,191,072	5,165,912	9,784,613	14,111,785	6,935,728	293,000	132,083	3,776,319	652,334
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	104,915,169				2,468,003				
13	Support Services	2000	59,144,676	9,794,177		10,077,562	4,156,652	1,243,689		3,186,835	2,052,413
14	Community Services	3000	1,007,933	0		0	48,896				
15	Payments to Other Districts & Governmental Units	4000	63,377	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	9,885,040	0	0				0
17	Total Direct Disbursements/Expenditures		165,131,155	9,794,177	9,885,040	10,077,562	6,673,551	1,243,689		3,186,835	2,052,413
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	65,455,233	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		230,586,388	9,794,177	9,885,040	10,077,562	6,673,551	1,243,689		3,186,835	2,052,413
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		26,604,684	(4,628,265)	(100,427)	4,034,223	262,177	(950,689)	132,083	589,484	(1,400,079)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		10,361,300							
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			197,913						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			9,122						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			9,660						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990		3,000,000				6,800,000			2,600,000
44	Total Other Sources of Funds		0	13,361,300	216,695	0	0	6,800,000	0	0	2,600,000
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130		6,800,000		3,561,300					
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	197,913								
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	9,122								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740		9,660							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990			3,800,000			2,600,000	6,000,000		
76	Total Other Uses of Funds		207,035	6,809,660	3,800,000	3,561,300	0	2,600,000	6,000,000	0	0
77	Total Other Sources/Uses of Funds		(207,035)	6,551,640	(3,583,305)	(3,561,300)	0	4,200,000	(6,000,000)	0	2,600,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		26,397,649	1,923,375	(3,683,732)	472,923	262,177	3,249,311	(5,867,917)	589,484	1,199,921
79	Fund Balances - July 1, 2017		4,385,315	2,846,114	5,385,750	4,609,460	669,038	(4,456,181)	32,844,198	(707,768)	696,546
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2018		30,782,964	4,769,489	1,702,018	5,082,383	931,215	(1,206,870)	26,976,281	(118,284)	1,896,467

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		24,862,584	5,024,230	9,784,613	6,127,535	3,462,864		132,083	1,793,601	652,334
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	5,359,180								
8	FICA/Medicare Only Purposes Levies	1150					3,462,864				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		30,221,764	5,024,230	9,784,613	6,127,535	6,925,728	0	132,083	1,793,601	652,334
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	6,163,061				10,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		6,163,061	0	0	0	10,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	13,960								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		13,960								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	63,176	207							
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		63,176	207	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	528								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	146,124								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	15,134								
75	Total Food Service		161,786								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	162,564								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		162,564	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	356,017								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		356,017								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	96,060								
96	Contributions and Donations from Private Sources	1920	21,873								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	31,515	18,248							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	175,153	11,213		30,765				3,343	
108	Total Other Revenue from Local Sources		324,601	29,461	0	30,765	0	0	0	3,343	0
109	Total Receipts/Revenues from Local Sources	1000	37,466,929	5,053,898	9,784,613	6,158,300	6,935,728	0	132,083	1,796,944	652,334
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-8.15)	3001	117,702,881	70,000				293,000		1,979,375	
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		117,702,881	70,000	0	0	0	293,000		1,979,375	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,835,143								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	1,178,523								
126	Special Education - Personnel	3110	1,732,271								
127	Special Education - Orphanage - Individual	3120	504,099								
128	Special Education - Orphanage - Summer Individual	3130	111,859								
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		5,361,895	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	81,309								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		81,309	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	2,451,635								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		2,451,635				0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	144,373								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	58,970								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				3,437,364					
152	Transportation - Special Education	3510				4,516,121					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		7,953,485	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	131,291								
158	Early Childhood - Block Grant	3705	6,975,060								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	440,580	42,014							
172	Total Restricted Grants-In-Aid		15,645,113	42,014	0	7,953,485	0	0	0	0	0
173	Total Receipts from State Sources	3000	133,347,994	112,014	0	7,953,485	0	293,000	0	1,979,375	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	6,884,195								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,456,627								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	258,796								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		8,599,618				0				
202	TITLE I										
203	Title I - Low Income	4300	6,537,664								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		6,537,664	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	40,659								
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		40,659	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	137,528								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	2,840,346								
221	Fed - Spec Education - IDEA - Room & Board	4625	1,662								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		2,979,536	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	66,762								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		66,762	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	57,610								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	442,539								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920	5,000								
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	176,094								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	257,214								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	1,085,240								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	672,980								
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		20,920,916	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	20,920,916	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		191,735,839	5,165,912	9,784,613	14,111,785	6,935,728	293,000	132,083	3,776,319	652,334

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	46,012,654	7,038,125	1,093,787	974,089	4,968	7,684	29,081		55,160,388	55,082,272
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	1,748,991	303,041	13,983	243,326					2,309,341	2,311,042
8	Special Education Programs (Functions 1200-1220)	1200	16,992,621	3,150,527	287,763	192,596		5,832,615	21,760		26,477,882	26,903,959
9	Special Education Programs Pre-K	1225	879,960	123,919		1,452					1,005,331	888,468
10	Remedial and Supplemental Programs K-12	1250	1,908,750	297,995	1,183,752	2,273,321		34,800	1,501		5,700,119	7,955,369
11	Remedial and Supplemental Programs Pre-K	1275	281,295	82,113							363,408	338,389
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	325	(10)	18,715	56,282			30,593		105,905	107,095
14	Interscholastic Programs	1500	1,234,909	49,045	290,138	190,234	10,999	980			1,776,305	1,834,946
15	Summer School Programs	1600	46,747	870				600			48,217	95,604
16	Gifted Programs	1650	4,061	128							4,189	0
17	Driver's Education Programs	1700	123,940	23,755							147,695	178,331
18	Bilingual Programs	1800	9,880,432	1,462,855	15,421	78,684					11,437,392	11,142,169
19	Truant Alternative & Optional Programs	1900	291,739	39,258	48,000						378,997	924,677
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Total Instruction ¹⁰	1000	79,406,424	12,571,621	2,951,559	4,009,984	15,967	5,876,679	82,935	0	104,915,169	107,762,321
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	4,272,918	817,946	247,243	31,356					5,369,463	5,491,607
37	Guidance Services	2120	2,602,924	445,760	61,290						3,109,974	3,156,905
38	Health Services	2130	2,965,793	362,332	364,495	81,568			1,768		3,775,956	3,712,907
39	Psychological Services	2140	1,577,361	247,725	320,910	21,850					2,167,846	2,068,241
40	Speech Pathology & Audiology Services	2150	1,910,146	212,283	1,357,247	16,098					3,495,774	3,425,316
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190									0	
42	Total Support Services - Pupils	2100	13,329,142	2,086,046	2,351,185	150,872	0	0	1,768	0	17,919,013	17,854,976
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	5,169,903	729,364	1,932,381	487,269	11,704	33,271	31,560		8,395,452	10,297,811
45	Educational Media Services	2220	887,565	188,577		13,203			84,611		1,173,956	1,456,061
46	Assessment & Testing	2230	233,672	24,300	455,135	4,401					717,508	832,860
47	Total Support Services - Instructional Staff	2200	6,291,140	942,241	2,387,516	504,873	11,704	33,271	116,171	0	10,286,916	12,586,732
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			154,172	7,748		468			162,388	216,520
50	Executive Administration Services	2320	308,385	26,267	76,857	28,545		22,246			462,300	547,731
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370	207,257	10,538	14,728	1,353		1,305			235,181	235,424
53	Total Support Services - General Administration	2300	515,642	36,805	245,757	37,646	0	24,019	0	0	859,869	999,675

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	5,830,127	900,660							6,730,787	8,595,595
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	5,830,127	900,660	0	0	0	0	0	0	6,730,787	8,595,595
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	319,390	26,991	408						346,789	341,343
60	Fiscal Services	2520	1,224,541	149,555	149,901	15,671		3,134			1,542,802	2,036,237
61	Operation & Maintenance of Plant Services	2540	4,900,124	717,543	27,629	35,000		240	9,670		5,690,206	5,967,502
62	Pupil Transportation Services	2550			919,375						919,375	1,208,327
63	Food Services	2560	333,019	78,516	6,188,390	149,986	9,889	1,433			6,761,233	7,395,857
64	Internal Services	2570	390,368	58,846	5,971	115,209		1,569			571,963	471,039
65	Total Support Services - Business	2500	7,167,442	1,031,451	7,291,674	315,866	9,889	6,376	9,670	0	15,832,368	17,420,305
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620			2,574						2,574	900
69	Information Services	2630	184,823	25,970	25	84					210,902	191,977
70	Staff Services	2640	574,895	151,037	146,135	5,525		626			878,218	1,388,657
71	Data Processing Services	2660	1,485,383	216,623	2,892,800	552,792	176,486	10,634	119,891		5,454,609	6,304,200
72	Total Support Services - Central	2600	2,245,101	393,630	3,041,534	558,401	176,486	11,260	119,891	0	6,546,303	7,885,734
73	Other Support Services (Describe & Itemize)	2900	489,955	83,462	173,224	38,163	51,058	45,844	87,714		969,420	906,639
74	Total Support Services	2000	35,868,549	5,474,295	15,490,890	1,605,821	249,137	120,770	335,214	0	59,144,676	66,249,656
75	COMMUNITY SERVICES (ED)	3000	617,969	101,875	174,703	113,386					1,007,933	1,625,661
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			1,315						1,315	6,783
79	Payments for Special Education Programs	4120						62,062			62,062	186,091
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100			1,315			62,062			63,377	192,874
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			1,315			62,062			63,377	192,874
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		115,892,942	18,147,791	18,618,467	5,729,191	265,104	6,059,511	418,149	0	165,131,155	175,830,512
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,604,684	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530			46,280		1,511,820				1,558,100	1,909,855
124	Operation & Maintenance of Plant Services	2540	2,892,206	365,092	1,282,249	3,424,262	193,657		36,598		8,194,064	8,486,832
125	Pupil Transportation Services	2550			42,013						42,013	0
126	Food Services	2560									0	
127	Total Support Services - Business	2500	2,892,206	365,092	1,370,542	3,424,262	1,705,477	0	36,598	0	9,794,177	10,396,687
128	Other Support Services (Describe & Itemize)	2900									0	864,816
129	Total Support Services	2000	2,892,206	365,092	1,370,542	3,424,262	1,705,477	0	36,598	0	9,794,177	11,261,503
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	
134	Payments for Special Education Programs	4120									0	
135	Payments for CTE Programs	4140									0	
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	
139	Total Payments to Other Govt Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	
143	Tax Anticipation Notes	5120									0	
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
145	State Aid Anticipation Certificates	5140									0	
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		2,892,206	365,092	1,370,542	3,424,262	1,705,477	0	36,598	0	9,794,177	11,261,503
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(4,628,265)	
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
154	30 - DEBT SERVICES (DS)											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
161	DEBT SERVICES (DS)	5000										
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
169	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,218,644			6,218,644	6,242,470
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						3,662,144			3,662,144	3,464,231
170	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,252			4,252	5,000
172	Total Debt Services	5000			0			9,885,040			9,885,040	9,711,701
173	PROVISION FOR CONTINGENCIES (DS)	6000										
174	Total Disbursements/ Expenditures				0			9,885,040			9,885,040	9,711,701
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(100,427)	
176												
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)											
179	SUPPORT SERVICES - PUPILS											
180	Other Support Services - Pupils (Describe & Itemize)	2190									0	
181	SUPPORT SERVICES - BUSINESS											
182	Pupil Transportation Services	2550	130,489	20,171	9,898,548	28,354					10,077,562	10,578,127
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	130,489	20,171	9,898,548	28,354	0	0	0	0	10,077,562	10,578,127
185	COMMUNITY SERVICES (TR)	3000									0	
186	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
187	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130									0	
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
196	Total Payments to Other Govt Units	4000			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110									0	
200	Tax Anticipation Notes	5120									0	
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
202	State Aid Anticipation Certificates	5140									0	
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
206											0	
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
208	Total Debt Services	5000						0			0	0
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/ Expenditures		130,489	20,171	9,898,548	28,354	0	0	0	0	10,077,562	10,578,127
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,034,223	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		898,647							898,647	854,921
216	Pre-K Programs	1125		118,145							118,145	106,796
217	Special Education Programs (Functions 1200-1220)	1200		1,112,792							1,112,792	1,037,899
218	Special Education Programs - Pre-K	1225		12,316							12,316	11,158
219	Remedial and Supplemental Programs - K-12	1250		37,243							37,243	43,989
220	Remedial and Supplemental Programs - Pre-K	1275		47,631							47,631	46,081
221	Adult/Continuing Education Programs	1300									0	
222	CTE Programs	1400									0	
223	Interscholastic Programs	1500		61,411							61,411	62,153
224	Summer School Programs	1600		1,670							1,670	3,233
225	Gifted Programs	1650		59							59	0
226	Driver's Education Programs	1700		1,721							1,721	2,011
227	Bilingual Programs	1800		163,542							163,542	172,037
228	Truants' Alternative & Optional Programs	1900		12,826							12,826	17,193
229	Total Instruction	1000		2,468,003							2,468,003	2,357,471
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		441,756							441,756	382,203
233	Guidance Services	2120		157,336							157,336	178,998
234	Health Services	2130		387,673							387,673	376,441
235	Psychological Services	2140		25,565							25,565	24,347
236	Speech Pathology & Audiology Services	2150		31,283							31,283	30,100
237	Other Support Services - Pupils (Describe & Itemize)	2190									0	
238	Total Support Services - Pupils	2100		1,043,613							1,043,613	992,089
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		312,852							312,852	322,725
241	Educational Media Services	2220		106,605							106,605	120,546
242	Assessment & Testing	2230		3,979							3,979	3,797
243	Total Support Services - Instructional Staff	2200		423,436							423,436	447,068
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310									0	
246	Executive Administration Services	2320		15,791							15,791	16,205
247	Service Area Administrative Services	2330									0	
248	Claims Paid from Self Insurance Fund	2361									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
249	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2365		69,449							69,449	64,939
253	Judgment and Settlements	2366		36							36	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
255	Reciprocal Insurance Payments	2368									0	
256	Legal Services	2369		39,318							39,318	40,355
257	Total Support Services - General Administration	2300		124,594							124,594	121,499
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		404,698							404,698	433,729
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		404,698							404,698	433,729
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		41,799							41,799	40,778
264	Fiscal Services	2520		171,264							171,264	140,585
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		1,374,431							1,374,431	1,342,011
267	Pupil Transportation Services	2550		21,970							21,970	11,824
268	Food Services	2560		59,536							59,536	60,746
269	Internal Services	2570		66,076							66,076	64,030
270	Total Support Services - Business	2500		1,735,076							1,735,076	1,659,974
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630		33,084							33,084	25,638
275	Staff Services	2640		71,938							71,938	111,613
276	Data Processing Services	2660		254,476							254,476	251,748
277	Total Support Services - Central	2600		359,498							359,498	388,999
278	Other Support Services (Describe & Itemize)	2900		65,737							65,737	45,000
279	Total Support Services	2000		4,156,652							4,156,652	4,088,358
280	COMMUNITY SERVICES (MR/SS)	3000		48,896							48,896	51,975
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			6,673,551				0			6,673,551	6,497,804
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										262,177	
297												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			553,350		690,339				1,243,689	3,879,700
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	553,350	0	690,339	0	0	0	1,243,689	3,879,700
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
312	Total Disbursements/ Expenditures		0	0	553,350	0	690,339	0	0	0	1,243,689	3,879,700
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(950,689)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			897,305						897,305	1,112,623
321	Unemployment Insurance Payments	2363									0	
322	Insurance Payments (Regular or Self-Insurance)	2364			597,991						597,991	527,564
323	Risk Management and Claims Services Payments	2365	1,017,205	147,353							1,164,558	1,409,703
324	Judgment and Settlements	2366	2,500					96,039			98,539	60,000
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			7,500						7,500	105,000
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369	68,302	3,812	348,828						420,942	369,102
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	1,088,007	151,165	1,851,624	0	0	96,039	0	0	3,186,835	3,583,992
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		1,088,007	151,165	1,851,624	0	0	96,039	0	0	3,186,835	3,583,992
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										589,484	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530			88,193		1,964,220				2,052,413	3,801,243
349	Operation & Maintenance of Plant Services	2540									0	
350	Total Support Services - Business	2500	0	0	88,193	0	1,964,220	0	0	0	2,052,413	3,801,243
351	Other Support Services (Describe & Itemize)	2900									0	
352	Total Support Services	2000	0	0	88,193	0	1,964,220	0	0	0	2,052,413	3,801,243
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110									0	
355	Payments to Special Education Programs	4120									0	
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110									0	
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
364	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
365	Total Debt Service	5000						0			0	0
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	88,193	0	1,964,220	0	0	0	2,052,413	3,801,243
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,400,079)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Total Estimated Taxes (from the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	24,862,584	12,877,441	11,985,143	25,052,781	12,175,340
5	Operations & Maintenance	5,024,230	2,695,822	2,328,408	5,244,663	2,548,841
6	Debt Services **	9,784,613	5,076,172	4,708,441	9,875,581	4,799,409
7	Transportation	6,127,535	2,890,182	3,237,353	5,622,785	2,732,603
8	Municipal Retirement	3,462,864	1,834,863	1,628,001	3,569,687	1,734,824
9	Capital Improvements	0		0		0
10	Working Cash	132,083	69,992	62,091	136,168	66,176
11	Tort Immunity	1,793,601	949,066	844,535	1,846,387	897,321
12	Fire Prevention & Safety	652,334	341,879	310,455	665,118	323,239
13	Leasing Levy	0		0		0
14	Special Education	5,359,180	2,875,544	2,483,636	5,594,308	2,718,764
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,462,864	1,834,863	1,628,001	3,569,687	1,734,824
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	60,661,888	31,445,824	29,216,064	61,177,165	29,731,341
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Any differences (Described and Itemize)	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long- Term Debt
31	1999B BUILDING BONDS - CAB	01/15/99	10,300,316	3	3,824,670			1,939,817	1,884,853	1,818,323
32	2001A WORKING CASH REFUNDING BONDS - CAB	11/01/01	18,329,222	3	6,725,030			1,524,414	5,200,616	5,017,048
33	2010A GENERAL OBLIGATION BONDS - CAB	01/29/10	4,995,268	3	4,777,061				4,777,061	4,608,444
34	2010B GENERAL OBLIGATION REFUNDING BONDS	01/29/10	13,505,000	3	13,505,000				13,505,000	13,028,311
35	2015A GENERAL OBLIGATION BONDS	10/29/15	8,130,000	3	7,825,000				7,825,000	7,548,799
36	2015B GENERAL OBLIGATION BONDS	10/29/15	1,000,000	3	1,000,000				1,000,000	964,703
37	2016 GENERAL OBLIGATION BONDS	06/02/16	7,000,000	7	7,000,000				7,000,000	6,752,919
38	2017 GENERAL OBLIGATION REFUNDING SCHOOL BONDS	06/28/17	1,225,000	3	1,225,000				1,225,000	1,181,761
39	2017 GENERAL OBLIGATION LIMITED SCHOOL BONDS	06/28/17	5,740,000	3	5,740,000				5,740,000	5,537,394
40									0	
41	CAPITAL LEASES	VARIOUS		8	259,964			197,913	62,051	59,861
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			70,224,806		51,881,725	0	0	3,662,144	48,219,581	46,517,563
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other ALTERNATIVE REVENUE				
53	2. Funding Bonds	5. Tort Judgment Bonds				8. Other CAPITAL LEASES				
54	3. Refunding Bonds	6. Building Bonds				9. Other				
55										

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

	A	B	C	D	E	F	G	H	I	J	K				
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES														
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
3	Cash Basis Fund Balance as of July 1, 2017														
4	RECEIPTS:														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		5,359,180							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees					10-1970									
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370					58,970				
10	Other Receipts (Describe & Itemize)					--									
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	Total Receipts						0	5,359,180	0	0	58,970				
13	DISBURSEMENTS:														
14	Instruction					10 or 50-1000									
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					10, 20, 40-2360-2370									
17	DEBT SERVICE														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300									
20	Debt Services Other (Describe & Itemize)					30-5400									
21	Total Debt Services									0					
22	Other Disbursements (Describe & Itemize)					--		5,359,180			58,970				
23	Total Disbursements						0	5,359,180	0	0	58,970				
24	Ending Cash Basis Fund Balance as of June 30, 2018							0	0	0	0				
25	Reserved Fund Balance					714									
26	Unreserved Fund Balance					730	0	0	0	0	0				
27															
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a														
29															
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following:														
32	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
34	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.														
35	Expenditures:														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
45															
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).														
47															
48	^b 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	1,518,042			1,518,042						1,518,042
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	131,856,710	2,514,035		134,370,745	50	55,209,870	4,426,089		59,635,959	74,734,786
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	697,952	279,263		977,215	20	122,836	37,692		160,528	816,687
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	9,364,885	314,284		9,679,169		6,918,509	371,969		7,290,478	2,388,691
13	5 Yr Schedule	252	1,715,701	46,446		1,762,147		1,598,258	76,867		1,675,125	87,022
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260		1,471,112		1,471,112	--					1,471,112
16	Total Capital Assets	200	145,153,290	4,625,140	0	149,778,430	10	63,849,473	4,912,617	0	68,762,090	81,016,340
17	Non-Capitalized Equipment	700				454,747			45,475			
18	Allowable Depreciation							4,958,092				

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	165,131,155	
9	O&M	Expenditures 15-22, L151	Total Expenditures		9,794,177	
10	DS	Expenditures 15-22, L174	Total Expenditures		9,885,040	
11	TR	Expenditures 15-22, L210	Total Expenditures		10,077,562	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		6,673,551	
13	TORT	Expenditures 15-22, L342	Total Expenditures		3,186,835	
14	Total Expenditures				\$	204,748,320
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L148, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		2,309,341	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		1,005,331	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		363,408	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		48,217	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		1,007,933	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		63,377	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		265,104	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		418,149	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		1,705,477	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		36,598	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,662,144	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		118,145	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		12,316	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		47,631	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		1,670	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		48,896	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
76	Total Deductions for OEPP Computation (Sum of Lines 18 - 74)				\$	11,113,737
77	Total Operating Expenses Regular K-12 (Line 14 minus Line 76)					193,634,583
78	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					13,676.01
79	Estimated OEPP (Line 77 divided by Line 78)				\$	14,158.70
80						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount	
81	PER CAPITA TUITION CHARGE					
83	LESS OFFSETTING RECEIPTS/REVENUES:					
84	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
85	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
86	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
87	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
88	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
89	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
90	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
91	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
92	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
93	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
94	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		161,786
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		162,564
96	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		356,017
97	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
98	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
99	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
100	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		96,060
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
104	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
105	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		5,361,895
106	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		81,309
107	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		2,451,635
108	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		144,373
109	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
110	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		58,970
111	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		7,953,485
112	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
113	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
114	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		131,291
115	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
116	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
117	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
118	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
120	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
122	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
123	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
124	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		482,594
126	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
128	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		0
129	ED-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service		8,599,618
130	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	4300	Total Title I		6,537,664
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		40,659
132	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,840,346
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		1,662
134	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
135	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
136	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		66,762
161	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
162	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
163	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
164	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
165	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		57,610
166	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		442,539
167	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		5,000
169	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
170	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		176,094
171	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		257,214
173	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,085,240
174	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		672,980
175	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		
176	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***		
178	Total Deductions for PCTC Computation Line 84 through Line 174				\$	38,225,367
179	Net Operating Expense for Tuition Computation (Line 77 minus Line 176)					155,409,216
180	Total Depreciation Allowance (from page 26, Line 18, Col I)					4,958,092
181	Total Allowance for PCTC Computation (Line 177 plus Line 178)					160,367,308
182	9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018					13,676.01
183	Total Estimated PCTC (Line 179 divided by Line 180) *				\$	11,726.18
184						
185	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
186	** Go to the link below: Under "What's New!" select "FY 2018 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column W for the selected district.					
187	*** Follow the same instructions as above except under What's New, select "FY 2018 English Learner Education Funding Allocation Calculation Details", and use column U for the selected district.					
188						
189	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Illinois State Board of Education
School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation						
Fund-Function-Object Name was Recorded	Where the Expenditure (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other		10-1000-600	Company Name	500,000	25,000	475,000
ED-FOOD SERVICE-SERVICES		10-2560-300	PREFERRED MEALS	1,740,801	25,000	1,715,801
ED-INTERSCHOLASTIC PROGRAMS- PROF. & TECHNICAL SERVICE		10-1000-300	ATI HOLDINGS	46,667	25,000	21,667
TORT-WORKERS COMP PAYMENTS-WORKERS COMP		80-2300-300	EMPLOYER'S CLAIM SERVICE	667,280	25,000	642,280
ED-MIDDLE SCHOOL INSTRUCTION-GENERAL SUPPLIES/COMPUTER SUPPLIES		10-1000-400	HERO K12	87,571	25,000	62,571
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	STEVE GERING / GERING CONSULTING	56,500	25,000	31,500
ED-CRISIS INTERVENTION/SAFETY-PURCHASED SERVICES		10-2900-300	ALICE TRAINING INSTITUTE	12,500	12,500	0
ED-SPECIAL EDUCATION-ADMINISTRATION CERTIFICATED-TUITION PRIVATE		10-1000-600	MENTA ACADEMY NORTH	1,429,552	25,000	1,404,552
TRANSPORTATION-OTHER PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		40-2550-300	MENTA ACADEMY NORTH	16,007	16,007	0
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	CAROLINA BIOLOGICAL SUPPLY CO.	53,281	25,000	28,281
TORT-WORKERS COMP PAYMENTS-UNEMPLOYMENT		80-2300-300	WEST'S INSURANCE AGENCY	175,426	25,000	150,426
TORT-LOSS PREVENTION SERVICES-WORKERS COMP		80-2300-300	WEST'S INSURANCE AGENCY	7,500	7,500	0
GRANT-PSYCHOLOGICAL COUNSELING SERVICES-OTHER PROF & TECH SERVICE		10-2100-300	ALLENDALE ASSOCIATION	21,000	21,000	0
ED-SPECIAL EDUCATION SERVICES-TUITION PRIVATE		10-1000-600	ALLENDALE ASSOCIATION	1,221,115	25,000	1,196,115
TORT-JUDGEMENT & SETTLEMENTS-JUDGEMENTS		80-2300-600	LAKE COUNTY FEDERATION	365,915	25,000	340,915
QSCB 2016 BOND PROJECTS-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR & MAINTENANCE SVC		20-2530-300	AMBER MECHANICAL	497,385	0	0
TRANSPORTATION-OTHER PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		40-2550-300	SAFEWAY TRANSP SERVICE CORP	780,410	25,000	755,410
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST- TUITION PRIVATE		10-1000-600	JOSEPH ACADEMY	285,510	25,000	260,510
TORT-INSURANCE (LIABILITY) PAYMENTS- LIABILITY		80-2300-300	SUBURBAN SCHOOL COOP	526,460	25,000	501,460
GRANT-SPECIAL EDUCATION SERVICES -OTHER PROF & TECH SERVICE		10-1000-300	CONNECTION'S ACADEMY EAST	275	275	0
ED-SPECIAL EDUCATION SERVICES-TUITION PRIVATE		10-1000-600	CONNECTION'S ACADEMY EAST	683,386	25,000	658,386
TRANSPORTATION-OTHER PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		40-2550-300	PACE SUBURBAN BUS DIVISION	653,417	25,000	628,417
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	GRETCHEN COURTNEY & ASSOC	606,190	25,000	581,190
ED-HIGH SCHOOL INSTRUCTION- PROPERTY SERVICES		10-1000-300	LAKE COUNTY SCHOOLS	398,345	25,000	373,345
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST- TUITION PRIVATE		10-1000-600	CAMELOT CARE CENTERS INC	413,005	25,000	388,005
ED-NURSE SERVICES-CONT PUPIL SERVICE		10-2100-300	MAXIM HEALTH SERVICES	357,400	25,000	332,400
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	SPECTRUM CENTER, INC.	69,724	25,000	44,724
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	PROVEN BUSINESS SYSTEMS	249,264	25,000	224,264
ED-OTHER FOOD SERVICES-SANITATION SERVICES		10-2560-300	ADVANCED DISPOSAL	306,963	25,000	281,963
ED-ALTERNATIVE PROGRAMS-CONT PUPIL SERVICE		10-1000-300	OMBUDSMAN EDUCATIONAL SERVICES	652,645	25,000	627,645
ED-SPECIAL EDUCATION PRIVATE PLACEMENTS -TUITION PRIVATE		10-1000-600	OMBUDSMAN EDUCATIONAL SERVICES	143,348	25,000	118,348

Fund-Function-Object Name was Recorded	Where the Expenditure (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
FIRE PREVENTION/LIFE SAFETY-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT-REPAIR & MAINTENANCE SVC		90-2530-300	BOLLER CONSTRUCTION COMPANY	172,366	0	0
OPERATIONS AND MAINTENANCE-CARE & UPKEEP OF BUILDING- NATURAL GAS		20-2540-400	JOHNSON CONTROLS	40,778	25,000	15,778
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	MARYVILLE ACADEMY	59,929	25,000	34,929
GRANT-SPEECH PATHOLOGY SERVICES- PURCHASED SERVICES		10-2100-300	INVO HEALTHCARE ASSOCIATES	29,587	25,000	4,587
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	NEW HORIZON CENTER	123,136	25,000	98,136
ED-INFORMATION TECHNOLOGY SERVICES- PURCHASED SERVICES		10-2660-300	SUNESYS	44,516	25,000	19,516
GRANT-COMMUNITY SERVICES- PURCHASED SERVICES		10-3000-300	INVO HEALTHCARE ASSOCIATES	15,733	15,733	0
ED-SPEECH PATHOLOGY SERVICES- PURCHASED SERVICES		10-2100-300	INVO HEALTHCARE ASSOCIATES	16,432	16,432	0
ED-INFORMATION TECHNOLOGY SERVICES- DPS-KIRTLEY		10-2660-300	KIRTLEY TECHNOLOGY CORPORATION	39,535	25,000	14,535
OPERATIONS AND MAINTENANCE-OTHER FISCAL SERVICE-OTHER PROPERTY SERVICES		20-2520-300	JOHNSON CONTROLS	25,110	0	0
OPERATIONS AND MAINTENANCE-CARE & UPKEEP OF EQUIPMENT-GENERAL SUPPLIES		20-2540-400	JOHNSON CONTROLS	7,109	7,109	0
TORT-LEGAL SERVICES-LEGAL SERVICES		80-2300-300	HINSHAW AND CULBERTSON	126,536	25,000	101,536
ED-HIGH SCHOOL INSTRUCTION- PROF SVC TEMP AGENCY		10-1000-300	EXPRESS SERVICES INC	32,711	25,000	7,711
ED-ELEMENTARY INSTRUCTION-PROF SVC TEMP AGENCY		10-1000-300	EXPRESS SERVICES INC	119,858	25,000	94,858
ED-MIDDLE SCHOOL INSTRUCTION-PROF SVC TEMP AGENCY		10-1000-300	EXPRESS SERVICES INC	15,406	15,406	0
ED-HUMAN RESOURCES- PROF SVC TEMP AGENCY		10-2640-300	EXPRESS SERVICES INC	814	814	0
ED-HEAR OF HEARING HH-PURCHASED SERVICES		10-1000-300	SOLLIANT HEALTH, INC.	50,123	25,000	25,123
ED-SOCIAL WORK SERVICES- PURCHASED SERVICES		10-2100-300	SOLLIANT HEALTH, INC.	97,617	25,000	72,617
ED-PSYCHOLOGICAL COUNSELING SERVICES-PURCHASED SERVICES		10-2100-300	SOLLIANT HEALTH, INC.	73,106	25,000	48,106
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	OFFICE PLUS OF LAKE COUNTY	195	195	0
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	OFFICE PLUS OF LAKE COUNTY	210,447	25,000	185,447
ED-INFORMATION TECHNOLOGY SERVICES-PRINTING AND DUPLICATING		10-2660-300	OFFICE PLUS OF LAKE COUNTY	1,067	1,067	0
ED-INFORMATION TECHNOLOGY SERVICES-SOFTWARE		10-2660-400	OFFICE PLUS OF LAKE COUNTY	639	639	0
ED-BUDGETING SERVICES-SUPPLIES AND MATERIALS		10-2520-400	OFFICE PLUS OF LAKE COUNTY	285	285	0
OPERATIONS & MAINTENANCE-CARE & UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	OFFICE PLUS OF LAKE COUNTY	45	45	0
OPERATIONS & MAINTENANCE-CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	OFFICE PLUS OF LAKE COUNTY	369	369	0
OPERATIONS AND MAINTENANCE-OTHER OPERATIONS/MAINTENANCE OF PLANT- PURCHASED SERVICES		20-2540-300	AMS MECHANICAL SYSTEMS	9,983	9,983	0
ED-HUMAN RESOURCES-PURCHASED SERVICES		10-2640-300	TYLER TECHNOLOGIES INC.	138	138	0
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	TYLER TECHNOLOGIES INC.	101,984	25,000	76,984
ED-DEPUTY SUPERINTENDENT STRATEGY& ACCOUNTABILITY-TRAVEL		10-2520-300	TYLER TECHNOLOGIES INC.	110	110	0
ED-INFORMATION TECHNOLOGY SERVICES -PURCHASED SERVICES		10-2660-300	CALL ONE	67,005	25,000	42,005
ED-INFORMATION TECHNOLOGY SERVICES- TELEPHONE		10-2660-300	CALL ONE	38,505	25,000	13,505
OPERATIONS & MAINTENANCE- CARE AND UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	CAR-MIN CONSTRUCTION CO	6,379	6,379	0
OPERATIONS & MAINTENANCE- CARE AND UPKEEP OF BUILDING- REPAIR AND MAINTENANCE SVC		20-2540-300	CAR-MIN CONSTRUCTION CO	49,174	25,000	24,174

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FIRE PREVENTION/LIFE SAFETY- BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT-REPAIR AND MAINTENANCE SVC		90-2530-300	CAR-MIN CONSTRUCTION CO	14,256	0	0
OPERATIONS & MAINTENANCE- CARE AND UPKEEP OF BUILDING-NATURAL GAS		20-2540-400	CONSTELLATION	602,184	25,000	577,184
OPERATIONS & MAINTENANCE -CARE AND UPKEEP OF BUILDING- ELECTRICITY		20-2540-400	CONSTELLATION	471,438	25,000	446,438
OPERATIONS & MAINTENANCE-CARE AND UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	ERNIE PETERSON PLUMBING INC	3,138	3,138	0
OPERATIONS & MAINTENANCE- CARE AND UPKEEP OF BUILDING -NATURAL GAS		20-2540-400	ERNIE PETERSON PLUMBING INC	3,030	3,030	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF EQUIPMENT-GENERAL SUPPLIES		20-2540-400	ERNIE PETERSON PLUMBING INC	4,607	4,607	0
OPERATIONS & MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES-REPAIR AND MAINTENANCE SVC		20-2540-300	ERNIE PETERSON PLUMBING INC	3,360	3,360	0
FIRE PREVENTION/LIFE SAFETY-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		90-2530-300	ERNIE PETERSON PLUMBING INC	991,111	0	0
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	ETA HAND2MIND	15,139	15,139	0
GRANT-ENGLISH LANGUAGE LEARNERS-GENERAL SUPPLIES		10-1000-400	ETA HAND2MIND	154	154	0
GRANT-CHAPTER 1- GENERAL SUPPLIES		10-1000-400	ETA HAND2MIND	149,414	25,000	124,414
GRANT-NONPUBLIC SCHOOL PUBLIC SERVICES- SUPPLIES & MATERIALS		10-3000-400	ETA HAND2MIND	884	884	0
GRANT- CHAPTER 1- GENERAL SUPPLIES		10-1000-400	ETA HAND2MIND	9,089	9,089	0
ED-INFORMATION TECHNOLOGY SERVICES - PURCHASED SERVICES		10-2660-300	SPECIAL T PRODUCTS	53,618	25,000	28,618
OPERATIONS & MAINTENANCE-UPKEEP & CARE OF BUILDING- WATER/SEWER SERVICES		20-2540-300	CITY OF WAUKEGAN - WATER DEPT	65,196	25,000	40,196
GRANT-ELEMENTARY INSTRUCTION-SUPPLIES AND MATERIALS		10-1000-400	BSN SPORTS, LLC	914	914	0
ED-INTRAMURALS MIDDLE SCHOOL- GENERAL SUPPLIES		10-1000-400	BSN SPORTS, LLC	5,637	5,637	0
ED- INSTRUCTION-SUPPLIES & PE EQUIPMENT		10-1000-400	BSN SPORTS, LLC	23,750	23,750	0
ED-MIDDLE SCHOOL INSTRUCTION- GENERAL SUPPLIES		10-1000-400	BSN SPORTS, LLC	896	896	0
OPERATIONS AND MAINTENANCE-SUPPORT-PURCHASED SERVICES		20-2530-300	STR PARTNERS	63,004	0	0
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	MARKLUND	59,965	25,000	34,965
GRANT-SPEECH PATHOLOGY SERVICES- PURCHASED SERVICES		10-2100-300	EBS HEALTHCARE	609,100	25,000	584,100
GRANT- NONPUBLIC SCHOOL PUPIL SERVICES-PURCHASED SERVICES		10-3000-300	EBS HEALTHCARE	9,160	9,160	0
ED- INFORMATION TECHNOLOGY SERVICES- PURCHASED SERVICES		10-2660-300	ACCESS ONE	82,659	25,000	57,659
ED-INFORMATION TECHNOLOGY SERVICES- TELEPHONE		10-2660-300	ACCESS ONE	68,612	25,000	43,612
GRANT- SPECIAL EDUCATION ADMINISTRATION CERTIFICATED ST-DATA PROC/STATISTICAL SVC		10-1000-300	FRONTLINE TECHNOLOGIES GROUP	31,474	25,000	6,474
ED-ELEMENTARY INSTRUCTION-PURCHASED SERVICES		10-1000-300	FRONTLINE TECHNOLOGIES GROUP	5,853	5,853	0
ED-HUMAN RESOURCES-PURCHASED SERVICES		10-2640-300	FRONTLINE TECHNOLOGIES GROUP	44,200	25,000	19,200
ED- SPECIAL EDUCATION ADMINISTRATION CERTIFICATED ST- WIRING/ELECTRICAL		10-1000-300	FRONTLINE TECHNOLOGIES GROUP	8,901	8,901	0
GRANT-INFORMATION TECHNOLOGY- PURCHASED SERVICES		10-2660-300	FRONTLINE TECHNOLOGIES GROUP	38,700	25,000	13,700
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES- WIRING/ELECTRICAL		10-2200-300	ILLUMINATE EDUCATION INC.	2,500	2,500	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	ILLUMINATE EDUCATION INC.	1,500	1,500	0
GRANT-ASSESSMENT AND TESTING-PURCHASED SERVICES		10-2200-300	ILLUMINATE EDUCATION INC.	142,326	25,000	117,326
ED- SPECIAL EDUCATION ADMINISTRATION CERTIFICATED ST- TUITION PRIVATE		10-1000-600	KESHET	65,615	25,000	40,615

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ED-BUDGETING SERVICES-PURCHASED SERVICES		10-2520-300	EVANS MARSHALL & PEASE PC	65,500	25,000	40,500
TRANSPORTATION-OTHER PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		40-2550-300	SPECIAL EDUCATION SERVICES	65,227	25,000	40,227
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	CONNECTIONS DAY SCHOOL	58,160	25,000	33,160
CAPITAL PROJECTS-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		60-2530-300	HAPP BUILDERS, INC.	57,834	0	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	LAKELAND/LARSEN ELEVATOR CORP	4,344	4,344	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-NATURAL GAS		20-2540-400	LAKELAND/LARSEN ELEVATOR CORP	5,116	5,116	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	LAKELAND/LARSEN ELEVATOR CORP	46,910	25,000	21,910
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	ALEXANDER LEIGH CENTER FOR AUTISM	55,399	25,000	30,399
ED- INFORMATION TECHNOLOGY SERVICES-POSTAGE		10-2660-300	PITNEY BOWES INC.	54,411	25,000	29,411
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES -WIRING/ELECTRICAL		10-2200-300	EDULEAD	16,000	16,000	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	EDULEAD	33,000	25,000	8,000
ED-GUIDANCE SERVICES- PURCHASED SERVICES		10-2100-300	EDULEAD	3,000	3,000	0
ED-CRISIS INTERVENTION/SAFETY-REPAIR AND MAINTENANCE SVC		10-2900-300	COMPUTER POWER SYSTEMS	300	300	0
ED-CRISIS INTERVENTION/SAFETY-PURCHASED SERVICES		10-2900-300	COMPUTER POWER SYSTEMS	9,000	9,000	0
ED- INFORMATION TECHNOLOGY SERVICES -CALL PHONES DISTRICT		10-2660-300	VERIZON WIRELESS	41,618	25,000	16,618
ED- INFORMATION TECHNOLOGY SERVICES-TELEPHONE		10-2660-300	VERIZON WIRELESS	9,055	9,055	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	MO BUTI/AIEPA	50,320	25,000	25,320
ED-BUDGETING SERVICES- DUES AND FEES		10-2520-600	EMERALD RESTAURANT SERVICES	25	25	0
ED-OTHER FOOD SERVICES-PURCHASED SERVICES/REPAIR AND MAINTENANCE SVC		10-2560-300	EMERALD RESTAURANT SERVICES	9,778	9,778	0
OPERATIONS AND MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES- GASOLINE/REPAIR AND MAINTENANCE SVC		20-2540-300	EMERALD RESTAURANT SERVICES	37,145	25,000	12,145
ED-IMPROVEMENT OF INSTRUCTION SERVICES-TEXTBOOKS		10-2200-400	COLLEGE OF LAKE COUNTY	13,976	13,976	0
GRANT-CHAPTER 1-GENERAL SUPPLIES		10-1000-400	COLLEGE OF LAKE COUNTY	8,583	8,583	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-DUES AND FEES		10-2200-600	COLLEGE OF LAKE COUNTY	25,360	25,000	360
ED-CAMPUS RELATIONS-PROFESSIONAL DEVELOPMENT		10-2900-300	CPI	879	879	0
ED-CRISIS INTERVENTION/SAFETY-PURCHASED SERVICES		10-2900-300	CPI	46,500	25,000	21,500
ED-ELEMENTARY INSTRUCTION-COMPUTER SUPPLIES/GENERAL SUPPLIES		10-1000-400	APPLE COMPUTER INC.	11,960	11,960	0
ED-MIDDLE SCHOOL INSTRUCTION-COMPUTER SUPPLIES		10-1000-400	APPLE COMPUTER INC.	1,407	1,407	0
ED-MIDDLE SCHOOL INSTRUCTION-OFFICE SUPPORT		10-1000-300	APPLE COMPUTER INC.	149	149	0
ED-MIDDLE SCHOOL INSTRUCTION-STANDARD SUPPLIES		10-1000-400	APPLE COMPUTER INC.	99	99	0
ED-ENGLISH LANGUAGE LEARNERS - STANDARD SUPPLIES		10-1000-400	APPLE COMPUTER INC.	6,145	6,145	0
ED-ELEMENTARY INSTRUCTION-SUPPLIES AND MATERIALS		10-1000-400	APPLE COMPUTER INC.	1,328	1,328	0
ED- ACADEMIC SUPPORT/PROGRAMS-GENERAL SUPPLIES		10-2200-400	APPLE COMPUTER INC.	2,780	2,780	0
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	APPLE COMPUTER INC.	3,144	3,144	0
GRANT- ENGLISH LANGUAGE LEARNERS-GENERAL SUPPLIES		10-1000-400	APPLE COMPUTER INC.	270	270	0
GRANT-EARLY CHILDHOOD EC-SUPPLIES & MATERIALS		10-1000-400	APPLE COMPUTER INC.	1,278	1,278	0
GRANT-OCCUPATIONAL THERAPY / PHYSICAL THERAPY- GENERAL SUPPLIES		10-2100-400	APPLE COMPUTER INC.	4,990	4,990	0

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CAPITAL PROJECTS-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		60-2530-300	LEGAT ARCHITECTS	2,252	0	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	PAVEMENT SOLUTIONS, LLC	22,576	22,576	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	PAVEMENT SOLUTIONS, LLC	21,872	21,872	0
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	ONE HOPE UNITED	43,801	25,000	18,801
OPERATIONS & MAINTENANCE- OTHER OPERATIONS/MAINTENANCE OF PLANT- PURCHASED SERVICES		20-2540-300	NELSON INSULATION COMPANY	31,700	25,000	6,700
FIRE PREVENTION/LIFE SAFETY-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		90-2530-300	NELSON INSULATION COMPANY	5,380	0	0
QSCB 2016 BOND PROJECTS-CARE & UPKEEP OF BUILDING-REPAIR AND MAINTENANCE SVC		20-2540-300	NELSON INSULATION COMPANY	3,875	3,875	0
FIRE PREVENTION/LIFE SAFETY-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		90-2530-300	NELSON INSULATION COMPANY	25,200	0	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	NORTH AMERICAN CORPORATION OF ILLINOIS	1,661	1,661	0
OPERATIONS & MAINTENANCE- OTHER OPERATIONS/MAINTENANCE OF PLANT- PURCHASED SERVICES		20-2540-300	NORTH AMERICAN CORPORATION OF ILLINOIS	4,398	4,398	0
ED- SOCIAL WORK SERVICE-PURCHASED SERVICES		10-2100-300	SUNBELT STAFFING	42,388	25,000	17,388
ED-SPEECH PATHOLOGY SERVICES -PURCHASED SERVICES		10-2100-300	COLLEEN MARIE MICHELS	42,351	25,000	17,351
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	NASCO	482	482	0
ED-MIDDLE SCHOOL INSTRUCTION –GENERAL SUPPLIES		10-1000-400	NASCO	187	187	0
ED-IMPROVEMENT OF INSTRUCTION SERVICES-SUPPLIES AND MATERIALS		10-2200-400	NASCO	1,160	1,160	0
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	NASCO	602	602	0
ED-INSTRUCTION- ART SUPPLIES		10-1000-400	NASCO	3,520	3,520	0
ED- INSTRUCTION- INSTRUCTION:TCHR SUPPLIES		10-1000-400	NASCO	1,077	1,077	0
ED-ELEMENTARY INSTRUCTION-ART SUPPLIES/GENERAL SUPPLIES		10-1000-400	NASCO	95	95	0
GRANT-CHAPTER 1-GENERAL SUPPLIES		10-1000-400	NASCO	4,148	4,148	0
GRANT- NONPUBLIC SCHOOL PUPIL SERVICES-SUPPLIES AND MATERIALS		10-3000-400	NASCO	197	197	0
GRANT-OCCUPATIONAL THERAPY / PHYSICAL THERAPY- GENERAL SUPPLIES		10-2130-400	NASCO	850	0	0
GRANT-REGULAR PROGRAMS-SUPPLIES & MATERIALS		10-1000-400	NASCO	1,479	1,479	0
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	COMPUTER INFORMATION CONCEPTS	39,253	25,000	14,253
ED- INFORMATION TECHNOLOGY SERVICES-REPAIR AND MAINTENANCE SVC		10-2660-300	GOODMAN ELECTRIC SUPPLY	1,614	1,614	0
OPERATIONS AND MAINTENANCE-CARE & UPKEEP OF BUILDING-CLINICAL		20-2540-400	GOODMAN ELECTRIC SUPPLY	5,732	5,732	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	GOODMAN ELECTRIC SUPPLY	29,093	25,000	4,093
FIRE PREVENTION/LIFE SAFETY-BUILDING ACQUISITION CONSTRUCTION IMPROVEMENT- REPAIR AND MAINTENANCE SVC		90-2530-300	GOODMAN ELECTRIC SUPPLY	1,068	0	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-NATURAL GAS		20-2540-400	CONTECH-MSI CO	26,770	25,000	1,770
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	CONTECH-MSI CO	2,232	2,232	0

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OPERATIONS AND MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES-GASOLINE		20-2540-600	CONTECH-MSI CO	3,928	3,928	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	NORTH SHORE SIGN	9,560	9,560	0
ED- OTHER FOOD SERVICES-GENERAL SUPPLIES		10-2560-400	HEARTLAND SCHOOL SOLUTIONS	324	324	0
ED- OTHER FOOD SERVICES-GASOLINE		10-2560-400	HEARTLAND SCHOOL SOLUTIONS	3,986	3,986	0
ED- OTHER FOOD SERVICES-SOFTWARE		10-2560-400	HEARTLAND SCHOOL SOLUTIONS	28,889	25,000	3,889
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	THE COVE SCHOOL	25,665	25,000	665
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	CENTER FOR APPLIED LINGUISTICS	16,400	16,400	0
ED-SPECIAL EDUCATION - ADMINISTRATION CERTIFICATED ST-TUITION PRIVATE		10-1000-600	ANIXTER CENTER	30,021	25,000	5,021
OPERATIONS AND MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES-GASOLINE		20-2540-400	ADVANCED PLANNING TECHNOLOGY	27,724	25,000	2,724
GRANT-SPECIAL EDUCATION PROGRAM- PURCHASED SERVICES		10-1000-300	VERA KAY GUERIN	25,000	25,000	0
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	ILLINOIS CENTRAL SCHOOL BUS	4,770	4,770	0
ED-ELEMENTARY INSTRUCTION-COCURRICULAR SUPPLIES		10-1000-400	ILLINOIS CENTRAL SCHOOL BUS	740	740	0
ED- IMPROVEMENT OF INSTRUCTION SERVICES- WIRING/ELECTRICAL		10-2200-300	ILLINOIS CENTRAL SCHOOL BUS	319	319	0
ED-ACADEMIC SUPPORT/PROGRAMS-PURCHASED SERVICES		10-2200-300	ILLINOIS CENTRAL SCHOOL BUS	6,150	6,150	0
ED-HIGH SCHOOL INSTRUCTION -PROF SVC INSTRUCTIONAL		10-1000-300	ILLINOIS CENTRAL SCHOOL BUS	2,720	2,720	0
ED- HIGH SCHOOL INSTRUCTION- EXPEDITIONARY LEARNING TRAVEL		10-1000-300	ILLINOIS CENTRAL SCHOOL BUS	467	467	0
GRANT-REGULAR PRESCHOOL-PURCHASED SERVICES		10-1000-300	ILLINOIS CENTRAL SCHOOL BUS	5,133	5,133	0
GRANT-PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		10-2550-300	ILLINOIS CENTRAL SCHOOL BUS	4,159	4,159	0
GRANT-COMMUNITY SERVICES - PURCHASED SERVICES		10-3000-300	ILLINOIS CENTRAL SCHOOL BUS	5,960	5,960	0
GRANT-COMMUNITY SERVICES-GENERAL SUPPLIES		10-3000-400	ILLINOIS CENTRAL SCHOOL BUS	1,676	1,676	0
GRANT-PUPIL TRANSPORTATION SERVICES-PUPIL TRANSPORTATION		10-2550-300	ILLINOIS CENTRAL SCHOOL BUS	31,997	25,000	6,997
GRANT- PUPIL TRANSPORTATION SERVICES-PURCHASED SERVICES		10-2550-300	ILLINOIS CENTRAL SCHOOL BUS	3,758	3,758	0
GRANT-SUPPORT SERVICES GEN ADMINISTRATION-TRAVEL		10-2300-300	ILLINOIS CENTRAL SCHOOL BUS	1,199	1,199	0
GRANT- CHAPTER I- PURCHASED SERVICES		10-1000-300	AMPLIFY EDUCATION INC.	4,075	4,075	0
ED- INFORMATION TECHNOLOGY SERVICES- SOFTWARE		10-2660-400	OFFICE EQUIPMENT FINANCE	17,358	17,358	0
ED-INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	OFFICE EQUIPMENT FINANCE	60,581	25,000	35,581
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	SUSMAN LINOLEUM & RUG CO	4,404	4,404	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-NATURAL GAS		20-2540-400	SUSMAN LINOLEUM & RUG CO	15,483	15,483	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-ELECTRICITY		20-2540-400	SUSMAN LINOLEUM & RUG CO	1,145	1,145	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	ALLIANCE ILLINOIS	3,300	3,300	0
GRANT-CHAPTER 1-GENERAL SUPPLIES		10-1000-400	LAKE COOK DISTRIBUTORS	2,404	2,404	0
GRANT-REGULAR PROGRAMS-NON CAPITALIZED EQUIPMENT		10-1000-400	LAKE COOK DISTRIBUTORS	3,759	3,759	0
ED-MIDDLE SCHOOL INSTRUCTION-COMPUTER SUPPLIES		10-1000-400	HERO K12	774	774	0
ED-MIDDLE SCHOOL INSTRUCTION- GENERAL SUPPLIES		10-1000-400	HERO K12	679	679	0
ED-EDUCATIONALLY DEPRIVED/REMEDIAL PROGRAM-CONT PUPIL SERVICE		10-1000-300	HERO K12	927	927	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-GENERAL SUPPLIES		20-2540-400	AZTEC FENCE COMPANY	2,500	2,500	0

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OPERATIONS AND MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES-GASOLINE		20-2540-400	AZTEC FENCE COMPANY	3,600	3,600	0
ED- INFORMATION TECHNOLOGY SERVICES- SOFTWARE		10-2660-400	GAGGLE.NET, INC.	7,200	7,200	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	REINDERS	487	487	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-ELECTRICITY		20-2540-400	REINDERS	623	623	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-REPAIR AND MAINTENANCE SVC		20-2540-300	REINDERS	249	249	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-GENERAL SUPPLIES		20-2540-400	REINDERS	578	578	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	REINDERS	489	489	0
OPERATIONS OF MAINTENANCE- VEHICLE SERVICES & MAINT SERVICES- GENERAL SUPPLIES		20-2540-400	REINDERS	3,645	3,645	0
ED-MIDDLE SCHOOL INSTRUCTION- GENERAL SUPPLIES		10-1000-400	IDENTISYS	232	232	0
ED-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	IDENTISYS	561	561	0
ED-CRISIS INTERVENTION/SAFETY-PRINTING AND DUPLICATING		10-2900-300	IDENTISYS	2,043	2,043	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	KENDON ELECTRIC INC	481	481	0
ED-LEGAL SERVICES-LEGAL SERVICES		10-2300-300	KLEIN, THORPE & JENKINS, LTD.	783	783	0
TORT FUND-LEGAL SERVICES-LEGAL SERVICES		80-2300-300	KLEIN, THORPE & JENKINS, LTD.	18,401	18,401	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-GENERAL SUPPLIES		20-2540-400	WAUKEGAN ROOFING CO INC.	4,861	4,861	0
ED-IMPROVEMENT OF INSTRUCTION SERVICES-TEXTBOOKS		10-2200-400	APEX LEARNING	6,250	6,250	0
GRANT-SUPPORT SERVICES GEN ADMINISTRATION-SUPPLIES AND MATERIALS		10-2300-400	LAKESHORE LEARNING MATERIALS	463	463	0
GRANT-REGULAR PROGRAMS- GENERAL SUPPLIES		10-1000-400	LAKESHORE LEARNING MATERIALS	7,669	7,669	0
GRANT-SPECIAL EDUCATION PROGRAM-GENERAL SUPPLIES		10-1000-400	LAKESHORE LEARNING MATERIALS	14,124	14,124	0
GRANT-REGULAR PROGRAMS-SUPPLIES AND MATERIALS		10-1000-400	LAKESHORE LEARNING MATERIALS	223	223	0
GRANT- CHAPTER I- PURCHASED SERVICES		10-1000-300	LEARNING A-Z	122,825	25,000	97,825
TORT FUND-WORKERS COMP PAYMENTS-UNEMPLOYMENT		80-2300-300	IDES	75,611	25,000	50,611
GRANT- ENGLISH LANGUAGE LEARNERS-GENERAL SUPPLIES		10-1000-400	RAINBOW BOOK COMPANY	1,868	1,868	0
GRANT-LIBRARY-LIBRARY BOOKS		10-2200-400	RAINBOW BOOK COMPANY	1,560	1,560	0
ED- INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	COGENT COMMUNICATIONS	44,545	25,000	19,545
ED-PAYMENTS FOR SPECIAL EDUCATION PROGRAM-MISCELLANEOUS OBJECTS		10-4120-600	ILLINOIS STATE BOARD OF ED _ 39088	62,062	0	0
TRANSPORTATION-OTHER PUPIL TRANSPORTATION SERVICES- PUPIL TRANSPORTATION		40-2550-300	SPECIAL EDUCATION SYSTEMS, INC.	35,129	25,000	10,129
ED- INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	ASSETGENIE, INC.	5,009	5,009	0
ED- INFORMATION TECHNOLOGY SERVICES-REPAIR AND MAINTENANCE SVC		10-2660-300	ASSETGENIE, INC.	13,735	13,735	0
GRANT- CHAPTER I- GENERAL SUPPLIES		10-1000-400	ASSETGENIE, INC.	870	870	0
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	LAKELAND COMMUNICATIONS	1,320	1,320	0
QSCB 2016 BOND PROJECTS-CARE & UPKEEP OF BUILDING-REPAIR AND MAINTENANCE SVC		20-2540-300	POWER ENERGY SOLUTIONS	8,972	8,972	0
ED-PSYCHOLOGICAL COUNSELING SERVICES-PURCHASED SERVICES		10-2100-300	CENTER FOR PSYCHOLOGICAL SVS	61,950	25,000	36,950

Fund-Function-Object Name was Recorded	Where the Expenditure (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-GENERAL SUPPLIES		20-2540-400	ILLCO INC	64,979	25,000	39,979
GRANT-REGULAR PROGRAMS-PURCHASED SERVICES		10-1000-300	AMERICA BAILA-FOLKDANCE	57,825	25,000	32,825
ED- INFORMATION TECHNOLOGY SERVICES-POSTAGE		10-2660-300	PITNEY BOWES INC.	54,411	25,000	29,411
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-REPAIR AND MAINTENANCE SVC		20-2540-300	TC INTERIORS	2,775	2,775	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	THE FINEST IN DECORATING	21,600	21,600	0
OPERATIONS & MAINTENANCE- CARE & UPKEEP OF BUILDING-GENERAL SUPPLIES		20-2540-400	STATE CHEMICAL	31,941	25,000	6,941
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-NATURAL GAS		20-2540-400	STATE CHEMICAL	9,154	9,154	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-ELECTRICITY		20-2540-400	STATE CHEMICAL	14,189	14,189	0
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF GROUNDS-GENERAL SUPPLIES		20-2540-400	STATE CHEMICAL	273	273	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-GENERAL SUPPLIES		20-2540-400	STATE CHEMICAL	10,396	10,396	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	BR BLEACHERS	2,150	2,150	0
ED-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PROFESSIONAL DEVELOPMENT		10-2200-300	EL EDUCATION	1,500	1,500	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES-PURCHASED SERVICES		10-2200-300	EL EDUCATION	132,500	25,000	107,500
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-REPAIR AND MAINTENANCE SVC		20-2540-300	STUCKEY CONSTRUCTION CO	7,128	7,128	0
ED-REGULAR PROGRAMS-PURCHASED SERVICES		10-1000-300	NAVIANCE	16,224	16,224	0
GRANT-IMPROVEMENT OF INSTRUCTIONAL SERVICES -WIRING/ELECTRICAL		10-2200-300	NAVIANCE	271	271	0
ED-SPECIAL EDUCATION ADMINISTRATION CERTIFICATED ST- TUITION PRIVATE		10-1000-600	ALEXANDER LEIGH CENTER FOR AUTISM	55,399	25,000	30,399
ED-EDUCATIONALLY DEPRIVED/REMEDIAL PROGRAM-CONT PUPIL SERVICE		10-1000-300	LAKE COUNTY REGIONAL	38,489	25,000	13,489
ED-HUMAN RESOURCES-PURCHASED SERVICES		10-2640-300	LAKE COUNTY REGIONAL	10	10	0
ED-HUMAN RESOURCES- GENERAL SUPPLIES		10-2640-300	LAKE COUNTY REGIONAL	30	30	0
ED-SPEECH PATHOLOGY SERVICES -PURCHASED SERVICES		10-2100-300	LEARN IT SYSTEMS	10,496	10,496	0
GRANT-SPEECH PATHOLOGY SERVICES- PURCHASED SERVICES		10-2100-300	LEARN IT SYSTEMS	32,987	25,000	7,987
ED-HUMAN RESOURCES-PURCHASED SERVICES		10-2640-300	BUSHUE HUMAN RESOURCES	1,928	1,928	0
GRANT- CHAPTER I- GENERAL SUPPLIES		10-1000-400	SASC, LLC	19,661	19,661	0
ED-SPECIAL EDUCATION ADMINISTRATION CERTIFICATED ST- TUITION PRIVATE		10-1000-600	NORTHERN SUBURBAN SPECIAL EDUCATION	34,008	25,000	9,008
ED-ELEMENTARY INSTRUCTION-GENERAL SUPPLIES		10-1000-400	BENCHMARK EDUCATION COMPANY	413	413	0
QSCB 2016 BOND PROJECTS-CARE & UPKEEP OF BUILDING-REPAIR AND MAINTENANCE SVC		20-2540-300	CURT SCHWAAR	22,605	22,605	0
OPERATIONS OF MAINTENANCE- CARE AND UPKEEP OF EQUIPMENT-GENERAL SUPPLIES		20-2540-400	CURT SCHWAAR	16,914	16,914	0
ED- INFORMATION TECHNOLOGY SERVICES-REPAIR AND MAINTENANCE SVC		10-2660-300	AG PARTS	21,600	21,600	0
ED- INFORMATION TECHNOLOGY SERVICES-POSTAGE		10-2660-300	MAILFINANCE	17,648	17,648	0

Fund-Function-Object Name was Recorded	Where the Expenditure (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
OPERATIONS AND MAINTENANCE- CARE AND UPKEEP OF BUILDING-ELECTRICITY		20-2540-400	COMMONWEALTH EDISON	8,173	8,173	0
ED- INFORMATION TECHNOLOGY SERVICES-PURCHASED SERVICES		10-2660-300	AT&T	52,700	25,000	27,700
ED- INFORMATION TECHNOLOGY SERVICES-TELEPHONE		10-2660-300	AT&T	1,047	1,047	0
OPERATIONS AND MAINTENANCE-VEHICLE SERVICES & MAINT SERVICES-GASOLINE		20-2540-400	OLSON OIL COMPANY	154	154	0
ED-PAYROLL SERVICES-PURCHASED SERVICES		10-2560-300	ARAMARK CORPORATION	1,286	1,286	0
ED-HIGH SCHOOL INSTRUCTION-GRADUATION SUPPLIES		10-1000-400	ARAMARK CORPORATION	525	525	0
ED-MIDDLE SCHOOL INSTRUCTION-COMPUTER SUPPLIES		10-1000-400	LAKELAND COMMUNICATIONS	1,056	1,056	0
ED-ACADEMIC SUPPORT/PROGRAMS-PURCHASED SERVICES		10-2200-300	LAKELAND COMMUNICATIONS	1,320	1,320	0
ED-CAMPUS RELATIONS-GENERAL SUPPLIES		10-2900-400	LAKELAND COMMUNICATIONS	5,700	5,700	0
TRANSPORTATION-VEHICLE OPERATION SERVICE-SOFTWARE		40-2550-400	LAKELAND COMMUNICATIONS	1,436	1,436	0
Total				20,510,209	3,273,026	15,319,305

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2018 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .				1,129,431			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			107,284,270		107,284,270	
20	Support Services:							
21	Pupil	2100			18,960,858		18,960,858	
22	Instructional Staff	2200			10,582,477		10,582,477	
23	General Admin.	2300			4,171,298		4,171,298	
24	School Admin	2400			7,135,485		7,135,485	
25	Business:							
26	Direction of Business Spt. Srv.	2510	388,588	0	388,588	0		
27	Fiscal Services	2520	1,714,066	0	1,714,066	0		
28	Oper. & Maint. Plant Services	2540		15,018,776	15,018,776	0		
29	Pupil Transportation	2550		11,060,920		11,060,920		
30	Food Services	2560		6,810,880		6,810,880		
31	Internal Services	2570	638,039	0	638,039	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		2,574		2,574		
35	Information Services	2630		243,986		243,986		
36	Staff Services	2640	950,156	0	950,156	0		
37	Data Processing Services	2660	5,412,708	0	5,412,708	0		
38	Other:	2900		896,385		896,385		
39	Community Services	3000		1,056,829		1,056,829		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)				(15,319,305)		(15,319,305)	
41	Total			9,103,557	167,905,433	24,122,333	152,886,657	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	9,103,557	Total Indirect costs:	24,122,333	
44				Total Direct Costs:	167,905,433	Total Direct Costs:	152,886,657	
45				=	5.42%	=	15.78%	
46								

	A	B	C	D	E	F	G	H	I	J	K
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2018										
2											
3											
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.										
6	WAUKEGAN COMMUNITY UNIT 34-049-0600-26										
7											
8	<i>Check box if this schedule is not applicable.....</i> <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →										
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)						
11	Curriculum Planning										
12	Custodial Services										
13	Educational Shared Programs	X	X	X	OMBUDSMAN, CAMELOT, KESHET, MENTA ACADEMY, MARYVILLE ACADEMY, ALLENDALE,						
14	Employee Benefits	X	X	X	BLUE CROSS BLUE SHIELD						
15	Energy Purchasing	X	X	X	IL UTILITIES PURCHASING COOPERATIVE						
16	Food Services	X	X	X	ARAMARK CORPORATION						
17	Grant Writing										
18	Grounds Maintenance Services										
19	Insurance	X	X	X	SUBURBAN SCHOOL CO-OP INSURANCE PROGRAM						
20	Investment Pools										
21	Legal Services	X	X	X	HINSHAW AND CULBERTSON						
22	Maintenance Services										
23	Personnel Recruitment										
24	Professional Development										
25	Shared Personnel	X	X	X	EBS AND INVO HEALTHCARE, MAXIM, SOLIANT HEALTH, SUNBELT STAFFING, EXPRESS SVCS						
26	Special Education Cooperatives										
27	STEM (science, technology, engineering and math) Program Offerings										
28	Supply & Equipment Purchasing										
29	Technology Services										
30	Transportation	X	X	X	IL CENTRAL SCHOOL BUS						
31	Vocational Education Cooperatives	X	X	X	LAKE COUNTY AREA VOCATIONAL CENTER						
32	All Other Joint/Cooperative Agreements										
33	Other	X	X	X	THE COVE SCHOOL, CONNECTIONS ACADEMY EAST AND DAY SCHOOL, JOSEPH ACADEMY						
34											
35	Additional space for Column (D) - Barriers to Implementation:										
36											
37											
38											
40	Additional space for Column (E) - Name of LEA:										
41											
42											
43											

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

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

School District Name: WAUKEGAN COMMUNITY UNIT SCHOOL DIS
RCDT Number: 34-049-0600-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2018			Budgeted Expenditures, Fiscal Year 2019		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	462,300		462,300	530,629		530,629
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	346,789	0	346,789	313,276		313,276
5. Internal Services	2570	571,963		571,963	687,656		687,656
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		1,381,052	0	1,381,052	1,531,561	0	1,531,561
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)							11%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

- 1.
- 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 "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<ul style="list-style-type: none"> If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. 					
5	<ul style="list-style-type: none"> If the Annual Financial Report requires a deficit reduction plan even though the FY2019 budget does not, a completed deficit reduction plan is still required. 					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	191,735,839	5,165,912	14,111,785	132,083	211,145,619
9	Direct Expenditures	165,131,155	9,794,177	10,077,562		185,002,894
10	Difference	26,604,684	(4,628,265)	4,034,223	132,083	26,142,725
11	Fund Balance - June 30, 2018	30,782,964	4,769,489	5,082,383	26,976,281	67,611,117
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME WAUKEGAN COMMUNITY UNIT SCHOOL	RCDT NUMBER 34-049-0600-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-003973	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM EVANS, MARSHALL & PEASE, P.C. 1875 HICKS ROAD ROLLING MEADOWS	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1201 NORTH SHERIDAN ROAD WAUKEGAN 60085		E-MAIL ADDRESS: JEFF@EMPCPA.COM	
		NAME OF AUDIT SUPERVISOR JEFFERY M. ROLLEFSON, CPA	
		CPA FIRM TELEPHONE NUMBER 847-221-5700	FAX NUMBER 847-221-5701

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26

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	\$ 20,920,916
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 29, Line 11		1,129,431
Less: Medicaid Fee-for-Service Program		
Revenues 9-14, Line 271	Account 4992	(1,085,240)
AFR TOTAL FEDERAL REVENUES:		\$ 20,965,107

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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-----	-----
-----	-----
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ADJUSTED AFR FEDERAL REVENUES	\$ 20,965,107
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 20,965,107

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 20,965,107
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DIFFERENCE:	\$ -
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WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
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 Waukegan Community Unit School District No. 60 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ x NO

Note 3: Subrecipients

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

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Waukegan Community Unit School District No. 60 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$1,058,404	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$71,027	Total Non-Cash \$1,129,431

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	no
	(Yes/No)

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

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

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION											
ARTS AND TECHNOLOGY	84.351C	17-4999-00	390,798		390,798					390,798	N/A
ARTS AND TECHNOLOGY	84.351C	18-4999-00		269,845			269,845			269,845	N/A
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION											
TITLE I - LOW INCOME (M)	84.010	17-4300-00	2,963,136	3,082,884	3,893,489		2,152,531			6,046,020	6,540,251
TITLE I - LOW INCOME (M)	84.010	18-4300-00		3,454,780			4,240,214			PROJ END 8/31	6,257,953
TITLE II - TEACHER QUALITY	84.367	17-4932-00	365,770	176,094	486,987		54,877			541,864	645,598
TITLE II - TEACHER QUALITY	84.367	18-4932-00					589,212			PROJ END 8/31	912,899
TITLE III - LANG INST PROG (LIPLP)	84.365	17-4909-00	440,271	120,624	520,099		40,796			560,895	724,197
TITLE III - LANG INST PROG (LIPLP)	84.365	18-4909-00		321,915			434,563			PROJ END 8/31	793,251
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365	17-4905-00		43,092	11,029		32,063			43,092	43,202
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365	18-4905-00		14,518			22,034			PROJ END 8/31	47,704
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT	84.424	18-4400-00		40,659			58,042			PROJ END 8/31	100,204
IDEA ROOM AND BOARD	84.027	17-4625-00		1,662			1,662			1,662	N/A
IDEA PRESCHOOL	84.027	17-4600-00	48,241	79,528	114,042		13,727			127,769	135,009
IDEA PRESCHOOL	84.027	18-4600-00		58,000			72,436			72,436	94,414

- (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.

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

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF EDUCATION (CONT'D)											
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (CONT'D)											
IDEA FLOW THROUGH	84.027	17-4620-00	3,051,928	806,226	3,633,524		224,630			3,858,154	3,971,925
IDEA FLOW THROUGH	84.027	18-4620-00		2,034,120			2,034,120			PROJ END 8/31	3,823,324
PASEED THROUGH THE LAKE COUNTY AREA VOCATIONAL SYSTEM											
V E PERKINS IIC (VOCATIONAL EDUCATION)	84.048	17-4745-00	79,877		79,877					79,877	N/A
V E PERKINS IIC (VOCATIONAL EDUCATION)	84.048	18-4745-00		66,762			66,762			66,762	N/A
PASEED THROUGH THE LAKE COUNTY REGIONAL OFFICE OF EDUCATION											
MCKINNEY EDUCATION FOR HOMELESS CHILDREN	84.196	18-4920-00		5,000			5,000			5,000	N/A
TOTAL US DEPARTMENT OF EDUCATION				10,575,709			10,312,514				

- (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.

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

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴		Year 7/1/17-6/30/18 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients				
US DEPARTMENT OF DEFENSE											
RESERVE OFFICERS TRAINING CORPS (ROTC)	12.357	17-4999-00	105,826	111,637	105,826		111,637			217,463	N/A
RESERVE OFFICERS TRAINING CORPS (ROTC)	12.357	18-4999-00		156,165			180,496			180,496	N/A
TOTAL US DEPARTMENT OF DEFENSE				267,802			292,133				
US DEPARTMENT OF AGRICULTURE											
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION											
NATIONAL SCHOOL LUNCH PROGRAM	10.555	17-4210-00	5,522,458	1,301,858	5,522,458		1,301,858			6,824,316	N/A
NATIONAL SCHOOL LUNCH PROGRAM	10.555	18-4210-00		5,582,338			5,582,338			PROJ END 9/30	N/A
NATIONAL SCHOOL BREAKFAST	10.553	17-4220-00	1,127,461	287,102	1,127,461		287,102			1,414,563	N/A
NATIONAL SCHOOL BREAKFAST	10.553	18-4220-00		1,169,524			1,169,524			PROJ END 9/30	N/A
COMMODITIES - NON-CASH	10.555	FY2018		1,058,404			1,058,404			1,058,404	N/A
DoD FRESH FRUITS AND VEGETABLES - NON CASH	10.550	FY2018		71,027			71,027			71,027	N/A
FRESH FRUITS AND VEGETABLES - CASH	10.585	17-4240-00	221,652	75,188	221,652		75,188			296,840	N/A
FRESH FRUITS AND VEGETABLES - CASH	10.585	18-4240-00		183,608			183,608			183,608	N/A
FUEL UP TO PL AY 60	10.579	18-4999-00		4,368			4,368			4,368	N/A

- (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.

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

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 (F)	Year 7/1/17-6/30/18 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE (CONT'D)											
<i>PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (CONT'D)</i>											
TOTAL US DEPARTMENT OF AGRICULTURE				9,733,417			9,733,417				
US DEPARTMENT OF HEALTH AND HUMAN SERVICES											
<i>PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</i>											
MEDICAID MATCHING - ADMIN OUTREACH	93.778	17-4991-00	603,324		603,324					603,324	N/A
MEDICAID MATCHING - ADMIN OUTREACH	93.778	18-4991-00		257,214			257,214			257,214	N/A
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				257,214			257,214				
US DEPARTMENT OF LABOR											
WIA YOUTH ACTIVITIES - PHARMACY	17.259	12003	133,859	22,385	133,859		22,385			156,244	N/A
WIA YOUTH ACTIVITIES - PHARMACY	17.259	12003		66,317			66,317			66,317	N/A
WIA - LEADERSHIP	17.259	10016R	38,789	2,325	38,789		2,325			41,114	N/A
WIA - LEADERSHIP	17.259	10016R		39,938			39,938			39,938	N/A
TOTAL US DEPARTMENT OF LABOR				130,965			130,965				

- (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.

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⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2018

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/16-6/30/17 (E)	Expenditure/Disbursements ⁴		Year 7/1/17-6/30/18 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/16-6/30/17 (C)	Year 7/1/17-6/30/18 (D)		Year 7/1/16-6/30/17 Pass through to Subrecipients	Year 7/1/17-6/30/18 Pass through to Subrecipients				
TOTAL FEDERAL AWARDS				20,965,107			20,726,243				

- (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.

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

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees

outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.010	Title I - low income	6,392,745
	Total Amount Tested as Major	\$6,392,745

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

\$20,726,243

% tested as Major

30.84%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

the name of the cluster.

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2018- none

2. THIS FINDING IS:

☐

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2018- none** 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60**34-049-0600-26****SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹****Year Ending June 30, 2018**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
none		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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