Due to ROE on Monday, October 15th	l .
Due to ISBE on Thursday, November	15th
SD/JA18	
The state of the s	**************

x School District Joint Agreement

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

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

<u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)		Accounting Basis:	Certified Put	Certified Public Accountant Information				
School District/Joint Agreement Number: 11-012-004C-26		ACCRUAL	Name of Auditing Firm: Kemper CPA Group LLF					
County Name: Clark			Name of Audit Manager: Brian S. Bradbury					
Name of School District/Joint Agreement: Casey-Westfield CUSD #C-4	-		Address: P.O. Box 694					
Address: 502 E. Delaware	Su	Filing Status: pmit electronic AFR directly to ISBE	City: Robinson	State: Zip Code: 62454				
City: Casey		Click on the Link to Submit:	Phone Number: 618-546-1502	Fax Number: 618-544-2140				
Email Address: dee.scott@caseywestfield.org		Send ISBE a File	IL License Number (9 digit): 066-003998	Expiration Date: 9/30/2018				
Zip Code: 62420		0	Email Address: bbradbury@kempercpa.com					
Annual Financial Report Type of Auditor's Report Issued: Qualified X Adverse Disclaimer	x YES NO Is	Single Audit Status: re Federal expenditures greater than \$750,000? all Single Audit Information completed and attached? /ere any financial statement or federal award findings issue	and the second s	di- Uso Only				
x Reviewed by District Superintendent/Administrator	Rev Name of To	riewed by Township Treasurer (Cook County only) wnship:	Reviewe	Reviewed by Regional Superintendent/Cook ISC				
District Superintendent/Administrator Name (Type or Print): Dee Scott	Township Treasurer Name (lype or print)	RegionalSuperintendent/Cook I	SC Name (Type or Print):				
Email Address: dee.scott@caseywestfield.org	Email Address:		Email Address:	tine i i a si matalatan si matalan mari i a si ya ya ya ya ya ya wana ya wana i si ya ya ya ya ya ya ya ya si si a si ya si				
Telephone: Fax Number: 217-932-2184 217-932-5553	Telephone:	Fax Number:	Telephone:	Fax Number:				
Signalure & Date 10-15-18 *This form is based on 23 Illinois Administrative Code 100 Subtitle A Chapter I Subc	Signature & Date:	This form is bessel as 22	Signature & Date:					

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. Submit AFR Electronically

The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district)
on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
 "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15. annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
 Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).
 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

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
	 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 <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101] One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/10-20.19;19-6]. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21]. 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.]. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 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. 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. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [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.
Story of the story	 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]. 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 persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
PART B	3 - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	 The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]. The 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. 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]. 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
	 Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. 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. 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. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000) 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,
garbal shadharatti Abba	please check and explain the reason(s) in the box below.
1	, Number 23: The Auditor's Report issued a qualified opinion because the financial statements do not include disclosures regarding postemployment health insurance its as required by GASB Statements 75 as required per the financial reporting provisions of the ISBE.

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

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

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

In FY2018, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue.

Payments should only be listed once.

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

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

Account Name 3110 3500 3510 3100 3105 Total	
Deferred Revenues (490)	CHACO
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950) 1	Ĺ
Direct Receipts/Revenue	
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950))
Total	L

 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:

Kemper CPA Group LLP

Name of Audit Firm (print)

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

· Fractley left
Signature

10/11/2018 mm/dd/yyyy

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

	ΙΑ	BC D	TEI F	G	Т	l J	K	1	М
					ROFILE INFORMATION			<u> </u>	1 141
1 2	-		Invac	CIALI	NOTICE INTONVIATION				
3	Real	uired to be completed for School D	Districts only.						
4	1								
5	A.	Tax Rates (Enter the tax rate - ex	: .0150 for \$1.50)						
6	ł					principal design of the same and the same an			
7	1	Tax Year <u>2017</u>	Equalized A	Assesse	d Valuation (EAV):	81,498,936			
- <u>-</u> -		Pd	Operations &						
9		Educational	Maintenance	mag .	Transportation	Combined Total	W	orking Cash	
10	Ra	ate(s): 0.018400	+ 0.005000) +	0.002000	= 0.025400		0.00050	0
13	В.	Results of Operations *							
14		•							
15		Receipts/Revenues	Disbursements/		Excess/ (Deficiency)	Fund Balance			
16		7,944,924	Expenditures 7,664,338		280,586	2,166,278			
17		* The numbers shown are the su		ilines 8.			renance		
18		Transportation and Working C			,,				
19	_	et							
20 21	C.	Short-Term Debt ** CPPRT Notes	TAMA		***				
22		O	TAWs + 0	1 .	TANs 0	TO/EMP. Orders	100000000000000000000000000000000000000	Certificates 0	
23		Other	Total	. '		T U :	T		+
24		0	= 0	1					
25 27		** The numbers shown are the su		.i					
28	D.	Long-Term Debt							
29		Check the applicable box for long-te	erm debt allowance by type o	of distric	rt.				
30		- Annual of the Control of the Contr							
31		a. 6.9% for elementary an	d high school districts,		11,246,853				
32 33		x b. 13.8% for unit districts.							
34		Long-Term Debt Outstanding:							
36		c. Long-Term Debt (Princip	and and w		A Principal Control of the Control of Contro				ĺ
37		Outstanding:		Acct 511	5,668,550				
30				711	3,008,330				
40	Ε.	Material Impact on Financial Po							
42		If applicable, check any of the follow Attach sheets as needed explaining		aterial	impact on the entity's finar	icial position during future re	porting peri	ods.	
		process.	cach tem checked.						
44		Pending Litigation Material Decrease in EAV							l
46		Material Increase/Decrease	in Enrollment						l
47		Adverse Arbitration Ruling							
48		Passage of Referendum							
49		Taxes Filed Under Protest							- 1
50		Decisions By Local Board of	Review or Illinois Property Ta	х Арре	al Board (PTAB)				
51		Other Ongoing Concerns (De	escribe & Itemize)						1
53		Comments:							
54				***********	•••••••••••••••••••••••••••••••••••••••		••••••		,
55									
56									
57									
58 55									
60									
61									1

	A B	С	D	E	F	[g]	Н	Til	К	Til	M	INI	0	I Q F
1											IVI	1 141		III Q I I
2				ESTIMATI	D FINANCIAL PROFILE	SUMMARY								
3				(Go to the following	website for reference to	the Financial	Profile)							
5				https://www.isl	e.net/Pages/School-District-Fir	nancial-Profile.asp	<u>x</u>							
<u>6</u> 7														
H4		District Name:	Casey-Westfield CUSD #C-4											
8		District Code:	11-012-004C-26											
9		County Name:	Clark											
11	1	Fund Balance to Reve	onus Patia.											
12	٠.		nce (P8, Cells C81, D81, F81 & I81)				Total		Ratio	-	Score			4
11 12 13			enues (P7, Celi C8, D8, F8 & I8)		40, 70 + (50 & 80 if negative)		2,166,278.00		0.273		Weight		0.	35
14			Pledged to Other Funds (P8, Cell C54 thru D74)	Funds 10, 20	•		7,944,924.00				Value		1.	40
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29			61, C:D65, C:D69 and C:D73)	Minus Funds	10 & 20		0.00							
16	2.	Expenditures to Reve					T-4-1							
17			enditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20	& 4n		Total 7,664,338.00		Ratio 0.965		Score			4
18		Total Sum of Direct Rev	enues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20			7,944,924.00		0.303	Ac	djustment Weight			0 35
19			Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds	· ·		0.00				AACIBIIE		U.	35
20			61, C:D65, C:D69 and C:D73)						(0	Value		1	40
27		Possible Adjustment:											1.	-10
23	3	Days Cash on Hand:												
24	٠.		estments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	F I. 40 20	40.0 70		Total		Day		Score			3
25			enditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20			2,173,952.00		102.11		Weight		0.	10
26		The state of the s	crisical es (i 1, cell es 1, b11, i 1 d i 1)	runas 10, 20	40 divided by 360		21,289.83				Value		0.	30
27	4.	Percent of Short-Term	Borrowing Maximum Remaining:				Total		Percen		Score			4
28		Tax Anticipation Warrar	nts Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20	& 40		0.00		100.00		Weight		0	4 10
29		EAV x 85% x Combined	Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x	Sum of Combined Tax Rates		1,759,562.03				Value			40
31	_	Dorcant of Lane 2	Data security positive											
32	Э.	Long-Term Debt Outsta	Debt Margin Remaining:				Total		Percen	t	Score			2
33		Total Long-Term Debt A					5,668,550.00		49.59	1	Weight		0.	10
34		Total Zong Term Dept 7	morea (1.3, cen 131)				11,246,853.17				Value		0.	20
35									-		61.6		.= .	•
36									Т	otal Pr	ofile Score:	:	3.7	70 *
37							Estimate	d 2019 F	inancial D	rofile F	esignation	. DEC	OGNITIO	M
38										. Jine L	-calementon	. NEC	CONTIN	14
39 40						*								
40						Total	Profile Score may c	nange base	d on data p	rovided o	on the Financia	al Profile		
41							mation, page 3 and l e calculated by ISBE		ng or manda	red cate	gorical payme	nts. Final	score	
42						WIII D	e calculated by 1585	•						

Printed: 10/11/2018

{3A8D6A23-1C50-4544-A3EE-FEA6CA77EDB0}

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

	A	В	С	D	Е	F	G	Н	1 1	1	I V
2	ASSETS (Enter Whole Dollars)	Acct.#	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40)	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Working Cash	(80)	(90) Fire Prevention &
	RRENT ASSETS (100)						Security		775-225 martiton (S. 1115-115)		Safety
	Cash (Accounts 111 through 115) 1						o de la companya di mandral de la mandral de la companya de la com				
	nvestments		641,744	97,962	6,653	268,847	120,983	6,921	420,986	18,586	3,275
	axes Receivable	120	461,552			de en elle 1975 in Normania de mario de la			282,861	A STATE OF THE PARTY OF THE PAR	
	nterfund Receivables	130 140			The same and the s			****	and the content of th		
	ntergovernmental Accounts Receivable	150						The state of the s		**************************************	
	Other Receivables	160			ALAMATIC CONTRACTOR SERVICES CONTRACTOR CONT	del trabano esperante esperante esperante esperante esperante esperante esperante esperante esperante esperant					
	nventory	170								** *** * * * * * * * * * * * * * * * *	
	repaid Items	180	A set on the second community of the contract community of the contract community of the contract community of the contract contr				***************************************	- collections was related to the community	MINISTER AND THE COMMERCIAL REPORT OF THE PROPERTY OF THE PROP		
3.73 (274)	Other Current Assets (Describe & Itemize)	190						to a thing to the same and the same of the	to a construction of the c	NOTE TO THE COMPANY OF THE CONTRACTOR OF THE CO	
4.0	Total Current Assets	190	1 103 206	07.053			morning of the species of the specie				Committee committee in the committee of
20000.00	PITAL ASSETS (200)		1,103,296	97,962	6,653	268,847	120,983	6,921	703,847	18,586	3,275
10000	And the state of t					energy of the section					
	/orks of Art & Historical Treasures and	210		essential in the second							
	and uilding & Building Improvements	220		1							
	te Improvements & Infrastructure	230		i in the second							
	apitalized Equipment	240 250	100								
	onstruction in Progress	260		1 00 21 00 00							
	mount Available in Debt Service Funds	340		num over the							
	mount to be Provided for Payment on Long-Term Debt	350	A MANAGEMENT								
23	Total Capital Assets										
24 CUR	RENT LIABILITIES (400)	The second section of the sect									
100000	nterfund Payables	440			er partie de la company de la	and the many appropriate at			and the state of t		
	ntergovernmental Accounts Payable	410 420								# dille dille in 114	
	Other Payables	430	erroren or a some mention of the contract of				No. of the second secon			Section 1 and the second	
	Ontracts Payable	440					particular description of the second state of	The second contract of	MCN-MIN	and the state of t	AN THE COMPANY OF THE PARTY OF
********	oans Payable	460	The State Control of the State			Partition to the contract process and the contract of the cont		***************************************			Control Control Control Control
	alaries & Benefits Payable	470		er er i i er an amanin i i i i i i i i i i i i i i i i i i	The state of the second control of the secon						
	ayroll Deductions & Withholdings	480	6,308	ocr l	at the time to prompt many party and a property of the same of the						11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	eferred Revenues & Other Current Liabilities	490	6,308	865		501				TO THE RESERVE OF THE STREET,	
	Due to Activity Fund Organizations	493		ta ti i i i i i i i i i i i i i i i i i		and the state of t			***************************************		
	Total Current Liabilities		6,308	865	0			. The state of the			
	IG-TERM LIABILITIES (500)		0,308	605	0	501	0	0	0	0	C
99	ong-Term Debt Payable (General Obligation, Revenue, Other)	511					91/10 28/6pd			elejogo o o o o o o o o o o o o o o o o o o	
	Total Long-Term Liabilities	311									
	eserved Fund Balance	714	c 400		11 11 11 11 11 11 11 11 11 11 11 11 11		Additional date of the particular property and the particular property and the particular particula		The free states were serviced to the control of the		\$1000 to 1000
	Inreserved Fund Balance	730	6,189	07.00			49,677		The same of the sa		
	evestment in General Fixed Assets	,,,,	1,090,799	97,097	6,653	268,346	71,306	6,921	703,847	18,586	3,275
W-12-20	Total Liabilities and Fund Balance		1,103,296	97,962	6,653	268,847	120,983	6,921	703,847	18,586	3,275

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

	Α	В	L	М	N
	ASSETS			Account	Groups
	ASSETS (Enter Whole Dollars)				General Long-Term
2	(Litter Whole Donais)	Acct.#	Agency Fund	General Fixed Assets	Debt
3 CUR	RENT ASSETS (100)				
40,000	ash (Accounts 111 through 115) 1				
	estreets	400	210,938		
	axes Receivable	120 130			
	nterfund Receivables	-entered and a second and a second			
	ntergovernmental Accounts Receivable	140 150			
	Ither Receivables	160	**************************************	ı	
	ventory	e ma compression mand as	and the second s		
	repaid Items	170	Add the transfer of the same o		
	ther Current Assets (Describe & Itemize)	180			
13	Total Current Assets	190			
			210,938		777-7777
Section 2	ITAL ASSETS (200)				
the second	orks of Art & Historical Treasures	210		1	ra Mandern man midernad george ged nebel kapit gapet (anisotropies anis filia)
	ind	220		212,469	
	alding & Building Improvements	230		20,616,543	
	te Improvements & Infrastructure	240		1,017,757	
	apitalized Equipment	250		1,953,346	
	onstruction in Progress	260		THE RESERVE OF THE PROPERTY OF	of the street and the street of the street o
	mount Available in Debt Service Funds	340			6,653
23	mount to be Provided for Payment on Long-Term Debt Total Capital Assets	350			5,661,897
1000-100	The second secon			23,800,115	5,668,550
	RENT LIABILITIES (400)				
	Iterfund Payables	410			Managara (1945), a a a de la managa de managa (1945), a a a a a a a a a a a a a a a a a a a
	ntergovernmental Accounts Payable	420			
***	ther Payables	430			
	ontracts Payable	440			
	oans Payable	460			
	alaries & Benefits Payable	470			
	ayroll Deductions & Withholdings	480			
	eferred Revenues & Other Current Liabilities	490			
	ue to Activity Fund Organizations	493	210,938		
34	Total Current Liabilities		210,938		
35 LON	G-TERM LIABILITIES (500)				
36 Lo	ong-Term Debt Payable (General Obligation, Revenue, Other)	511	The second separation of the second s		5,668,550
37	Total Long-Term Liabilities	etat mari aribanamana ariba			5,668,550
38 Re	eserved Fund Balance	714			2,000,330
39 U	nreserved Fund Balance	730	The second contract of the second second		
40 In	vestment in General Fixed Assets			23,800,115	
41	Total Liabilities and Fund Balance	and the second of the second	210,938	23,800,115	5,668,550

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

<u> </u>	A	В	С	D	E	F	G	н Т	T T	ı	12
_1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	J (80)	(90)
	Description			Operations &			Municipal	(-0)	(70)	(60)	(90)
2	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
3	RECEIPTS/REVENUES	lanesia.			POSSESSESSESSESSESSES		Security				Safety
	LOCAL SOURCES		and the second s								
4	and a distinct of a superior of the control of a control of the co	1000	1,872,348	475,340	674,099	198,602	385,084	24,269	46,204	495,511	38,476
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			733,311	30,470
6	STATE SOURCES	3000	3,340,024	621,912	85,500	549,788	0	47,000	0	FO 000	
7	FEDERAL SOURCES	4000	840,706	0	0	0	0	0	0	50,000	5,000
8	Total Direct Receipts/Revenues		6,053,078	1,097,252	759,599	748,390	385,084	71,269	46,204	0 545,511	43.476
9	Receipts/Revenues for "On Behalf" Payments 2	3998	2,842,226		A CONTRACT OF THE PARTY OF THE	A MATERIA DE PROPERTO DE LA CASTA DE LA COMPANSA DE LA CASTA DEL CASTA DEL CASTA DE LA CASTA DE LA CASTA DE LA CASTA DEL	Account to the second s			343,311	43,476
10	Total Receipts/Revenues		8,895,304	1,097,252	759,599	748,390	385,084	71,269	46,204	EAE P11	
11	DISBURSEMENTS/EXPENDITURES							71,203	40,204	545,511	43,476
12	Instruction	1000	4,330,303	menteleti erikinin darilga peterlikan darilga				CHARLES AND ANGLOSING SECTION OF THE PROPERTY	ere essential and the control of the second of the second		n - 18 m 18 de la Anna de la China de glas espegados personas especias personas de la compansión de la compa
13	Support Services	2000	management and a second second second second		2	The state of the s	104,001	The second section of the section of		or a make a factor of a major of page of the second	Manhaghamore of the constraint and Manhagham have special con-
14	Community Services	3000	1,497,309	1,137,247		569,984	241,351	64,348		545,247	258,531
15	Payments to Other Districts & Governmental Units	e Samuela de ser e	0	0		0	0	the transfer of the second of			
16	Debt Service	4000	108,243	0	0	0	0	0		o	0
17	Total Direct Disbursements/Expenditures	5000	0	0	1,011,831	21,252	0	To the second se		0	0
18	Secretary of the second secretary of the second secretary of the second	-p-seedenh	5,935,855	1,137,247	1,011,831	591,236	345,352	64,348		545,247	258,531
19	Disbursements/Expenditures for "On Behalf" Payments 2 Total Disbursements/Expenditures	4180	2,842,226	0	0	0	0	0		0	0
20	A STATE OF THE CONTROL OF THE CONTRO		8,778,081	1,137,247	1,011,831	591,236	345,352	64,348		545,247	258,531
	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		117,223	(39,995)	(252,232)	157,154	39,732	6,921	46,204	264	(215,055
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)			A CONTRACTOR OF THE PROPERTY O	ette (julius programme) i samme et	k-frikternikkeren kalender Erik erentale Cell, kappalitik				And the second section of the second section of the second section of the second section secti	
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		, in the second								
24	Abolishment of the Working Cash Fund 12	7110	The second of th						1		
25	Abatement of the Working Cash Fund ¹²	7110		The second secon	- 11 - 12 12 12 material resolution of the control	the following reality of reign per characters and a right per representation		The same of the sa	ļ	Professional Commission of the State of the	the company of the property of the control of the property of the control of the
26	Transfer of Working Cash Fund Interest	7120	The second secon		The second section of the second seco	And a second of the second sec		Mark Control of the C		The second control of	MARKET CONTROL OF THE PROPERTY
27	Transfer Among Funds	7130			and the control of th	The second of th		haddeli kild hali permijeninging ing kananan na garasasan			
28	Transfer of Interest	7140			The second second section of the second seco	The West and Co. The Paris and Advantage and		The second secon		The Control of the Co	The state of the s
29	Transfer from Capital Project Fund to O&M Fund	7150	1			North Marie and the second	The second secon	recovered to the property of the description of the second polynomials	The second section of the second section secti	- No. (No. of the control of the co	gentlythin have, have a realized and have not as an accountage
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160		Approximation of the state of t							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170		man, was resident the graph property restriction of the	eren eren eren eren eren eren eren eren				Y and the second		
31	Fund ⁵										
32	SALE OF BONDS (7200)				60 Control - Salar annual ann anna ann ann ann ann agus gaillean						
33	Principal on Bonds Sold	7210	Michael Marchael and Company of Marchael and Company of	And the second transfer of the second		ti 1981-1981 (1984), amanining transformation of page		the transfer of the transfer o	at at translations which gives a require property and supply of a section in		
34	Premium on Bonds Sold	7220			· · · · · · · · · · · · · · · · · · ·	Contractor Contractor of Contractor Contract		1984 C. C. C. Confedence of the Confedence of th			· · · · · · · · · · · · · · · · · · ·
35	Accrued Interest on Bonds Sold	7230				CHARLEST CONTROL TO A CONTROL OF THE					
36 37	Sale or Compensation for Fixed Assets 6	7300		400		7.7			receive and the second second second	· · · · · · · · · · · · · · · · · · ·	
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0	And the second second second second		*****			a contract of the contract of posterior and the
39	Transfer to Debt Service to Pay Interest on Capital Leases Transfer to Debt Service to Pay Principal on Revenue Bonds	7500		lu.	0						
40	Transfer to Debt Service to Pay Principal on Revenue Bonds Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7600 7700	ade i de con y	-	0			į			
41	Transfer to Capital Projects Fund	7800			0						
42	ISBE Loan Proceeds	7900	110.050		en esta de de la companya de la comp		Contract consists and the second contract of	0			W. C. C. CHILL SAME TO SEE A CO. C.
43	Other Sources Not Classified Elsewhere	7990	110,950						edermination of the property of the second order of the second of the second order ord		· · · · · · · · · · · · · · · · · · ·
44	Total Other Sources of Funds		110,950	400	0	0					
45	OTHER USES OF FUNDS (8000)			400	U .	0	0	0	0 :	0	0

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

	A	В	С	D	E	F	G	Н	I	<u> </u>	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description			Operations &			Municipal	•		(55)	(50)
2	(Enter Whole Dollars)	Acct #	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		the comment of the contract of		and the second section and the second		Security	The second secon	The same of the sa		Safety
47	The same of the contract of the same of the contract of the same of the contract of the same of the sa	- y									
_	Abolishment or Abatement of the Working Cash Fund	8110							0		
48 49	Transfer of Working Cash Fund Interest 12	8120	The Maria Control (Control of Control of State of Control of Contr						0		
50	Transfer Among Funds	8130	A - A continue on the continue of the continue			1921-Martin Victoria Control Control Control			The state of the s		
51	Transfer of Interest	8140		CONTRACTOR OF THE STREET, STRE			Andrew Control State Control of the Control	The second secon		and contribution to the first section with a polytonic or for the contribution of	
31	Transfer from Capital Project Fund to O&M Fund	8150					The state of the s	0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160						The same of the sa			Solved on the section of the section
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	9170									**************************************
53	Fund ⁵	8170									
54	Taxes Pledged to Pay Principal on Capital Leases	8410						And the second section of the second section of the second section of the second	1		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	The second secon	And dispute the second second second second second				Historical control of a set Andréas (Alberton Control de Santana de Maria (Alberton Control de Santana de Ma			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	AND DESCRIPTION OF THE STATE OF						į		
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	Company of the Compan					PARTIES AND			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	The department of the control of the		1			Photo N. C. Coppells interpretation of the continues of t			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	The second property of the second sec				Table and the same				
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530		Assertation (1, 1918)				TO SECURE OF SEC			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540						And the first confidence of the second secon			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	The second secon					And the second s			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		THE CONTRACTOR OF THE CONTRACT			1				
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640					0				
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	The second secon								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	o je o sama di	and the first and the second s								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8720									
69	The second secon	8730		The state of the s							
70	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	mand has been distributed by the property of the control of the co	The control of the co							
71	Taxes Transferred to Pay for Capital Projects	8810	The transfer of the second								
	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	The Control of the Co								
72	Other Revenues Pledged to Pay for Capital Projects	8830	Control Contro								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910				er of an experience of a major consideration of a series of the series	The second secon				
75	Other Uses Not Classified Elsewhere	8990			e marie marie i referencia a propria grappa grappa grappa de la compresión de la compresión de la compresión d Esta de la compresión de	PART OF THE HIS AND ARREST THE RESIDENCE OF THE PART O		A three way of the control of the co	Andrews and the control of the contr		A CONTRACTOR OF THE PARTY OF TH
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	
77	Total Other Sources/Uses of Funds	1	110,950	400	0	0			Approximation of the contract	0	Control of the party of the second
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		THE RESERVE OF THE PROPERTY OF	And the second s			According to the second		2 	U U	
	Expenditures/Disbursements and Other Uses of Funds		228,173	(39,595)	(252,232)	157,154	39,732	6,921	46,204	264	(215,055
79 80	Fund Balances - July 1, 2017		868,815	136,692	258,885	111,192	81,251	0	657,643	18,322	aliantaria di Successione de La Cal
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		The the state of t		Militaria	****			promote and a supplement		* **
01	Fund Balances - June 30, 2018	<u> </u>	1,096,988	97,097	6,653	268,346	120,983	6,921	703,847	18,586	3,275