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

X School District
Joint Agreement

	100 North First Street, Springfield, Illinois 62777-0001	School Business Services Division	ILLINOIS STATE BOARD OF EDUCATION
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Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2018

	Accounting Basis:		
School District/Joint Agreement Information (See instructions on inside of this page.)	X CASH	Certified Public	Certified Public Accountant Information
School District Joint Agreement Number:	ACCRUAL ACCRUAL	Name of Auditing Firm:	A PROPERTY OF THE PROPERTY OF
09-027-0050-26	IRONW PP	RUSSELL LEIGH & ASSOCIATES	IATES
County Name:		Name of Audit Manager:	
FORD		RUSS LEIGH	
Name of School District/Joint Agreement	Approximate de constituente de la constituente de l	Address:	e de la companya de la consensa de la companya del la companya de la companya del la companya de la companya del la companya de la companya de la companya del la c
GIBSON CITY - MELVIN - SIBLEY CUSD #5		228 E MAIN ST	
Add/6ss:	Filing Status:	the material and the state of t	State: Zip Code:
307 N SANGAMON AVE	Submit electronic AFR directly to ISBE	HOOPESTON	IL 60942
City		Phone Number:	Fax Number:
GIBSON CITY	Click on the Link to Submit:	217-283-9336	217-283-9736
Émail Address:	Send ISBE a File	IL License Number (9 digit):	Expiration Date:
AND THE PROPERTY OF THE PROPER		065.018319	9/30/2021
Zip Code:		Email Address:	
60936	Company Company (Company)	admin@russleigh.com	A CONTRACTOR OF THE CONTRACTOR
Annual Financial Report	Single Audit Status:		
j Ž	[marking garanten]		ISBE Use Only
		•	
X Adverse Disclaimer	YES X NO is all Single Audit Information completed and attached? YES X NO Were any financial statement or federal award findings issued?		
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only)	Reviewed by I	Reviewed by Regional Superintendent/Cook ISC
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District Superintendent/Administrator Name (Type or Print): Jeremy Darnell	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	ame (Type or Print):
Email Address:	Email Address:	Email Address:	edic and description is a robe to the description of the second of the second to the expectation of the second
damell.jeremy@gomsk12.org			
Telephone: Fax Number:	Telephone: Fax Number:	Telephone:	Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:	No design of control of control of the control of t

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 compiles with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

4. Submit AFR Electronically

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

Attachment Manager Link

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

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

5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor Issues an opinion stating "Governmental Auditing Standards" were utilized.
 Federal Single Audit 2 CFR 200,500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).

 Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

7. Qualifications of Auditing Firm

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

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	A - FINDINGS
2 100 1000	
·	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
pronouncing	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
***************************************	 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]. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
2-12-14 COMMON	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.
in and	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.
<u></u>	8. Corporate Personal Property Replacement Tax monles were deposited and/or used without first satisfying the lien imposed pursuant to the illinois State Revenue Sharing Act [30 ILCS 115/12].
	 One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per lilinois 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 persuant 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].
Anti-A-Apide Professorana	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].
į	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,
i	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
Secretain	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
	The state of the s
PART C	- OTHER ISSUES
x	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.
į	22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)
	23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
	please check and explain the reason(s) in the box below.
·	History and the state of the st
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PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

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

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

Date:

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

	3110	3500	3510	3100	3105 Total
Déferred Revenues (490)	alent call of supergrands	eve Augujude er			
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)	e se de la	1		1. Northe	
Direct Receipts/Revenue			rtasikolulututus 1916-alian kaikarian 1911-alian kaikarian		
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)					
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	c ing nabodoverostalise Brail Barreschild Gar				The second secon

 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:	
The second secon	A. A.
	1
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Russell Leigh & Associates

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 Associates

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

	Α	В	С	D	E	F G	Н	l l	IKI	1	М
1						FINANCIAL I	PROFILE INFORMATION		1331		-
2											
3	Requ	ired to	be co	ompleted for School Di	strict	s only.					
4		_									
5 6	A.	ıax	Kates	(Enter the tax rate - ex:	.0150	for \$1.50)					
7				Tax Year <u>2017</u>		Faualized Assess	ed Valuation (EAV):	129,921,30			
8				<u></u>		_qualitad / tobess	cu valuation (chy).	129,921,30			
9				Educational		Operations &	Transportation	Combined Total		Working Cash	
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13 14	В.	Rest	ilts o	f Operations *							- 1
						Disbursements/					
15			f	Receipts/Revenues	pero	Expenditures	Excess/ (Deficiency)	Fund Balance			
16 17		.	ri	11,296,507		10,145,786	1,150,721	8,027,51	6		
18				impers snown are the su portation and Working Ca		entries on Pages 7 & 8, lines	8, 17, 20, and 81 for the Ed	lucational, Operations & M	aintenanc	e,	
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	C.	Shor	t-Ter	m Debt **						-	
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33		Se vonement									
34 33		Long	-Tern	n Debt Outstanding:							
36			C,	Long-Term Debt (Princip	al on	y) Acct	See a second sec				1
37				Outstanding:		51	5,265,000				-
40	E.	Mate	erial I	mpact on Financial Po	ositio	n	- Allen and Market and Annual Property (1986) (Philadelle and Andrew Landine and Africa	-			-
41						ems that may have a materi	al impact on the entity's fir	nancial position during futu	ire reporti	ng periods.	-
42		Attac	h shee	ets as needed explaining	each i	tem checked.					-
44		- VANNORA	Pei	nding Litigation							-
45		- I		iterial Decrease in EAV							
46 47		S. THURSDAY.		rterial increase/Decrease verse Arbitration Ruling	in En	rollment					
48				ssage of Referendum							-
49		-		ces Filed Under Protest							-
50			De	cisions By Local Board of	Revie	w or Illinois Property Tax Ap	peal Board (PTAB)				ļ
51				ner Ongoing Concerns (D							
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54				C. 2867-184-1444-2917-29421-422424-2941-4014244	** = / BC 1884	***************************************	**************************************	###{*}}\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	************		
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37 40 39	8 8	2 33 33 33	29 29 30	18 4 28	22 22 25 25 25 25 25 25 25 25 25 25 25 2	1 2 2 2 2	L 2 E 4 D D L B Q
		5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)	4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, l17) Total Sum of Direct Revenues (P7, Cell C3, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	1. 7. 7. 7.	District Name: GIBSON CITY - MELVIN - SIBLEY CUSD #5 District Code: 09-027-0050-26 County Name: FORD
			Funds 10, 20 & 40 (.85 x EAV) x Surn of Combined Tax Rates	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	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
Estimated 2019 Financial Profile Designation: RECOGN 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.		Total 5,265,000.00 17,929,139.40	Total 0.00 4 ,748,623.52	Total 7,992,878.00 28,182.74	Total 10,145,786.00 11,151,507.00 (145,000.00)	Total 8,027,516.00 11,151,507.00 (145,000.00)	MARY Inancial Profile) Profile aspx
Estimated 2019 Financial Profile Designation: score may change based on data provided on the Financial page 3 and by the timing of mandated categorical paymen ated by ISBE.	Total Pro	Percent 70.63	Percent 100.00	Days 283.60	Ratio 0.9310 Ad 0	Ratio 0.720	
esignation: RECC n the Financial Profile orical payments. Final so	Total Profile Score:	Score Weight Value	Score Weight Value	Score Weight Value	Score Adjustment Weight Value	Score Weight Value	
RECOGNITION file Final score	3.90 *	3 0,10 0.30	4 0.10 0.40	4 0.10 0.40	4 0 0.35	4 0.35 1.40	

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

41	40	39	38	37	36	<u>3</u> 5	34	33	32	9	30	29	28	27	26	25		23	23	21	20	19	18	17	1 6	15	4	13	12	1	ಕ	ဖ	æ	7	o	ហ	4	ယ	N			
Total Liabilities and Fund Balance	Investment in General Fixed Assets	Unreserved Fund Balance	Reserved Fund Balance	Total Long-Term Liabilities	Long-Term Debt Payable (General Obligation, Revenue, Other)	LONG-TERM LIABILITIES (500)	Total Current Llabilides	Due to Activity Fund Organizations	Deferred Revenues & Other Current Liabilities	Payroll Deductions & Withholdings	Salaries & Benefits Payable	Loans Payable	Contracts Payable	Other Payables	Intergovernmental Accounts Payable	Interfund Payables	CURRENT LIABILITIES (400)	Total Capital Assets	Amount to be Provided for Payment on Long-Term Debt	Amount Available in Debt Service Funds	Construction in Progress	Capītalized Equipment	Site Improvements & Infrastructure	Building & Building Improvements		Works of Art & Historical Treasures	OAPITAL ASSETS (200)	Total Current Assets	Other Current Assets (Describe & Itemize)	Prepaid Items	Inventory	Other Receivables	Intergovernmental Accounts Receivable	Interfund Receivables	Taxes Receivable	Investments	Cash (Accounts 111 through 115) 1	CURRENT ASSETS (100)	and a state of the control of the co	(Enter Whole Dollars)	ASSETS	A
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133,866		126,909					6,957	A CONTRACTOR CONTRACTO		dela me, ambitante calamina de CAMICO, de Malante CaMICO, describir de La Companyo de La Companyo de La Camico de La Camic		and the second s		6,957				And the second of the second o		700 00000								133,866		Corres residences reconstructions and the construction of the cons		AND A AND EMPEROR AND COLOR OF THE STATE OF		MANAGER II. WE'R WANT TANKET FROM I VIPWEN PRINT		133,866	and to add to a control of the design of the control of the design of th		raffayda ay da dadd dy dydyra maedinau Arda d a da da da	Debt Services	(30)	Е
464,210	The second secon	464,210		THE PARTY AND TH			0			er de desamble de la companya de la		or various observation of the defendancy control of the defendence of the defendance		SMS, ARVING COV WITH STREET, AND STREET, A				And the second s										464,210		AMANA MANAGAMAN AND AND AND AND AND AND AND AND AND A		A MANAGEMENT OF THE BELLEVILLE OF THE BELLEVILLE OF ANY OFFICE OF	MALE FOR MALE I MATERIAL PROPERTY OF THE PROPE	and a common and the second of the market the second of th	# At . 1841 1 1 1 1 1 1 1 1 1	216,139	248,071		olaniachtachenton, verszennovoven esem	Transportation	(40)	TI
226,396			226,396				0	THE RESEARCH COMMERCE OF THE PROPERTY OF THE PROPERTY COMMERCE OF THE P		er remande de la companya del companya de la companya de la companya del companya de la companya	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	My Alemany Color (M.N. 1881) while I.A. Andrew Alberta Environ.		de staak Vecensia de tecas, 2 ettet i pijak y 1 pilak di ji kalisk setting i jak	(remains and remains and remai			A THE REAL PROPERTY AND ADDRESS OF THE PARTY A										226,396		THE STANFORM OF THE PROPERTY OF THE STANFORM O		e A. Austrian Martine and F.A. ("Statut."). M. (State and A.), and (State and A.), an		AN ARMS - ANALOSES - W. T. S. AN A. S.		170,385	56,011		Security	Retirement/Social	(50)	G
1,484,587	Value of the Control	1,452,044	A CONTRACTOR OF THE CONTRACTOR				32,543	Continued to Campbell Made 2 - Administration constrained		COMMEND AND AND AND AND AND AND AND AND AND A	Constant I	And a second of the second of		32,543		eranament er staden erande erande erande er erande erande erande erande erande erande erande erande erande er		A spinetial or annal for the property (1.5) with 1.2 delay.										1,484,587	-	ACCURATION AND REPORT AND ARRANGE AND ARRA		AND AND AND AND AND STREET AND ASSESSMENT OF A STREET, A STREET, AND ASSESSMENT OF A S	and the second section of the second section is the second section of the second section secti	MANAGEM OF THE VEHICLE AND THE TAKEN		1,484,587	Andrews of the special state of the state of		NO 5 p.C Nobel COP (19 p.de/Year CO) 10 p.de/Year	Capital Projects	(60)	Н
1,485,055	espery representative and in more of the more of the state of the stat	1,485,055	And the second of the second o				0	eng annon en pay com a mana para a min almina anno in Japanese		AND		mären van en uv en neudosk displicak h.H. vällvaksk	AND A TOTAL TO THE WAY OF THE PERSON OF THE	ear raining to the commence of		Transaction or the management of the contribute of the contribute for the contribute of the contribute		William Committee and Market Committee Committ	-									1,485,055	The second secon	THE PARTY OF THE P	and the state of t	Reference A company and appropriate to the company of the company		land and on the second second of the second		932,317	552,738		and Consultations of the state	Working Cash	(70)	
778,327	A THE CASE OF THE STATE OF THE	743,689	And the state of t			The second secon	34,638	ACT AND THE COMMENTAL CONTRACTOR STATES AND THE PARTY OF	The second secon	Comment of the second of the s		MAY NA SAME, NA SAME NA SAMENTA COMMING AND MAKE TO CARREST STORY OF THE SAME	Ab 1 color (0.00) 1 c	AND THE PROPERTY OF THE PARTY O		34,638		And the state of t										778,327		And the control of th		AND CARLON AND AND AND AND AND AND AND AND AND AN		many without a many way of the control of the contr		42,531	735,796		and do do do got ' same we' free down in it would have	Tort	(80)	J
253,036		253,036	AND A COMMENT OF A COMMENTAL AND A COMMENTAL AND A COMMENT OF A COMMEN	The state of the s			0	and are recovered by the contract of the contr	A CONTRACTOR OF THE PROPERTY O			THE THEORY CANADA VANDERS AND STREET AND STR		Additional in systems of a foreign half of the constraint of a wife field the constraint of the field of the constraint				The squares are a first and the same of th										253,036				CONTRACTOR OF A CHICAGO CANADA		CONTROL OF THE PROPERTY OF THE		113,333	139,703		Dalety	Fire Prevention &	(90)	7

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

5,265,000	22,657,521	302,422	gara,	I otal Liabilities and Fund Balance	+
AND AN ARTHUR AND ARTH	22,657,521	The state of the s	Andrews of the control of the contro	Investment in General Fixed Assets	<u></u>
	The same of the sa		, , , ,	THE COLUMN AND ADDRESS OF THE SECOND COLUMN AND ADDRESS OF THE COLUMN	1
		AN and it is not one of 1 pages argony pages of press of a page standard and assessment	UE.	Unreserved Fund Balance	39
on any 2.1.2 Sept. 2.1. A seminated by the months and hand a seminated by			714	Reserved Fund Balance	38
5,265,000			20 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	Total Long-Term Liabilities	<u>-</u>
5,265,000			511	Long-Term Debt Payable (General Obligation, Revenue, Other)	1 8
		The second secon	de Commission of the Commissio		_
		302,422			_
		CLV CUC	ACTOR II. A ALBERTANIA A A COMPANIA	terioren in al de de marches of the second s	4
		302 422	493	Due to Activity Fund Organizations	జ్ఞ
			490	Deferred Revenues & Other Current Liabilities	× ×
			48 0	Payroll Deductions & Withholdings	3
			470	Sajaries & Benefits Payable	8
			460	LOARS PAYADIA	ĕ
			440	Contracts Payable	22
			430	Other Payables	2/
			4 20	Intergovernmental Accounts Payable	2.0
Section of the second of the section of the second of the	American Communication (California		410	Interfund Payables	3 3
				CURRENT LIABILITIES (400)	
5,265,000	22,657,521	And the March of the probabilities of special and the second section is a second secon	A CALL OF THE PARTY OF THE PART	Total Capital Assets	[2
5,138,091	The state of the s		350	Amount to be Provided for Payment on Long-Term Debt	118
126,909			340	Amount Available in Debt Service Funds	3 2
			260	Construction in Progress	2 2
	4,776,069	-	250	Capitalized Equipment	3 6
	5,605,310		240	Site Improvements & Infrastructure	8
	12,263,338		230	Building & Building Improvements	7
	12,804		220	Land	6
And a second sec			210	Works of Art & Historical Treasures	5
		PS (s		CAPITAL ASSETS (200)	
	100	302,422	And the second s	Total Current Assets	lω
			190	Other Current Assets (Describe & Itemize)	72
		PRINCIPAL SANCTON SANC	180	Prepaid Items	-
			170	Inventory	6
			160	Other Receivables	Θ
			150	Intergovernmental Accounts Receivable	æ
			140	Interfund Receivables	7
			130	Taxes Receivable	တ
		29,891	120	IDVestments	()
		272,531	ear ne	Cash (Accounts 111 through 115) 1	4
				CURRENT ASSETS (100)	ω
General Long-Term Debt	General Fixed Assets	Agency Fund	Acct.#	(Enter Whole Dollars)	N
Groups	Account Groups		and the growing of	ASSETS	_ -

Page 7

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

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

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Fund Balances - June 30, 2018	Other Change in Fund and Annual Control (Control Control Contr		Excess or Receipts/Revenues and Other Sources of Funds (Uver/Under) Expenditures/Disbursements and Other Uses of Funds	Total Other Sources/Uses of Funds	Total Other Uses of Funds	Other Uses Not Classified Elsewhere	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	Fund Balance Transfers Piedged to Pay for Capital Projects	Other Revenues Pledged to Pay for Capital Projects	Grants/Reimbursements Piedged to Pay for Capital Projects	Taxes Transferred to Pay for Capital Projects	Fund Balance Transfers Piedged to Pay Interest on Revenue Bonds	Other Revenues Piedged to Pay Interest on Revenue Bonds	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	Taxes Pledged to Pay Interest on Revenue Bonds	Fund Balance Transfers Piedged to Pay Principal on Revenue Bonds	Other Revenues Pledged to Pay Principal on Revenue Bonds	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	Taxes Pledged to Pay Principal on Revenue Bonds	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	Other Revenues Pledged to Pay Interest on Capital Leases	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	Taxes Pledged to Pay Interest on Capital Leases	Fund Baiance Transfers Pledged to Pay Principal on Capital Leases	Other Revenues Pledged to Pay Principal on Capital Leases	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	Taxes Pledged to Pay Principal on Capital Leases	Fund 5	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to D&M Fund	Transfer from Capital Project Fund to O&M Fund	Transfer of Interest	Transfer Among Funds	Transfer of Working Cash Fund Interest	Abolishment or Abatement of the Working Cash Fund	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)	Links and M. Links of Front common that the Processor companies of the Common companies of the Processor companies of the Common common that the Common common common that the Common common that the Common common that the Common common common that the Common co	Description (Enter Whole Dollary)		A
- 4.5	Substitute of the surface of the sur					0668	8910	8840	8830	8820	0188	8740	8730	8720	8710	8640	8630	8620	10198	8540	8530	8520	0158	8440	8430	8420	8410	8170		8160	8150	8140	8130	8120	8110		Control Andrews Control	Acct #	***********	В
3,125,928	A STATE OF THE STA	2,658,344	467,584	0	0					Promont						Per comm												on the second							lana awa		A. AA AA Commedia AA coher Nii koolo oo aanaan oo aana oo aanaa	Educational	(1.0)	C
2,952,323	A A A A A A A A A A A A A A A A A A A	2,639,391	312,932	(145,000)	145,000	j		A Charles and the Charles of the Cha									145,000															THE CONTRACTOR OF THE CONTRACT					AN AMERICAN CONTRACTOR AND A SEMANTIC CONTRACTOR CONTRA	Operations &	(20)	D
126,909	The state of the s	126,359	550	145,000	0		no esta establista de la manuel de la colonia de la coloni																									Wife Parameter Constitution of the safe constitution of the consti					A result of the tributes and provide the state of the sta	Debt Services	(30)	П
464,210		313,680	150,530	0			A STATE OF THE STA	Michael advantage and facilities and second despression and second despression and second and second despression a																								TO THE RESERVE AND THE PARTY OF	-				A Abob C. A Billiot MA. of Billion on valence and focus amounts to state of the valence of the v	Transportation	(40)	ח
226,396	1000	248,765	(22,369)	0,	0			A STATE OF THE STA																													Security	Municipal Retirement/ Social	(50)	G
1,452,044	A COLOR OF THE STATE OF THE STA	1,556,175	(104,131)	0	0			with Mil. All varies are a suppression appropriately paying paying																							0						o Commente d'Andres de garrey de participé espetitos perquerentes	Capital Projects	(60)	H
1,485,055	A Comment of the Comm	1,410,380	74,675		i		THE REAL PROPERTY AND ADDRESS OF THE PERSON																										The state of the s	0	0		AND A COMMENT OF THE PARTY OF T	Working Cash	(70)	
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253,036	Section 1.	189,644	63,392	0	0																							0	States public accommodance of many - observations of the	0	3.							Fire Prevention &	(90)	K

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= 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	CIE - Iransp Fees from Other Districts (In State)	CIE - Transp Fees from Pupils or Parents (In State)	Summer Sch - Transp. Fees from Other Sources (Out of State)	Summer Sch - Transp. Fees from Other Sources (In State)	Summer Sch - Transp. Fees from Other Districts (In State)	Summer Sch - Transp. Fees from Pupils or Parents (In State)	Regular Transp Feas from Other Sources (Out of State)	Regular - Transp Fees from Co-curricular Activities (In State)	Regular - Transp Fees from Other Sources (in State)	Regular - Transp Fees from Other Districts (In State)	Pupils or Parents (in State)	TRANSPORTATION FEES	Total Tulton	Adult - Tuition from Other Sources (Out of State)	Adult - Tuftion from Other Sources (In State)	Adult - Tuition from Other Districts (In State)	Adult - Tuition from Pupils or Parents (In State)	Special Ed - Tuition from Other Sources (Out of State)	Special Ed - Tuition from Other Sources (In State)	Special Ed - Tuition from Other Districts (In State)	Charles Ed. — Tutkon toon our sources you can be seen in Cart.	CTE TURBOR From Chicar Science (Out of States)	CIE - I Ution from Other Districts (in State)	THE PROPERTY OF THE PROPERTY O	Summer Sen - Lucion from Other Sources (Out of State)	Summer Sch - Luition from Other Sources (in State)	Summer Sch - Tuition from Other Districts (In State)	Summer Sch - Tuition from Pupils or Parents (In State)	Regular - Tuition from Other Sources (Out of State)	Regular - Tuition from Other Sources (In State)	Regular - Tuition from Other Districts (In State)		NOUNT	Total Payments In Lieu of Taxes	Corporate Personal Property Replacement Taxes Other Payments in Lieu of Taxes (Describe & Itemize)	rayritetis itotii local Housing Authoritetes	Mobile Home Privilege Tax	PAYMENTS IN LIEU OF TAXES	Total Ad Valorem Taxes Levied By District	Other Tax Levies (Describe & Itemize)	Summer School Purposes Levy	Area Vocational Construction Purposes Levy	FICA/Madicare Only Purposes Levies	Leasing Purposes Levy Special Education Purposes Levy	Designated Purposes Levies (1110-1120)		WATER WITH THE BUILD BY INCOME BY IN	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	Description (Enter Whole Dollars)		A
1433	1432	1431	1424	1423	1422	1421	1416	1415	1413	1412	1411	1400		1354	1353	1352	1351	1344	1343	1341	455	1333	1332	1331	1324	1323	1322	1921	1514	1313	ध्यस	1311	1300		1230	1220	1210	1.200		1190	1170	1160	1150	1130			3		Acct#	<u> </u>	В
													9,550		attly, the company of the control of	The state of the s	A Lighter word in specimens and specimens and specimens of the				The second secon	The second secon		The state of the s		Trust distance Willess der samme te stammides deuts in team	The state of the s			9,550		an exemple of the second secon	get in our self-test and they constitute of test and test	298,182	298,182	And the second is a second sec			4,612,971	1			10,000	50,005	4,500,471	***************************************	And the Control of th		Educational	(10)	C
								en Pole		Cer		12	er-sker e	0			and the																A CONTRACTOR OF THE PROPERTY O	25,000	25,000	And the state of t			625,064				The state of the s	The second secon	625,064		Constant and to be desired by the constant and the consta		Operations & Maintenance	(20)	D
																																	Control of the Control of Control	0	Control and the second of the	The same of W. Standard, Schools, Andrews, Andrews, Standard Schools, Standard Schoo	A COMMAND OF THE WAS WINDOWN STORY OF THE WAS		514,974		A CONTRACTOR OF THE PARTY OF TH				514,974	A CONTRACTOR OF THE PROPERTY O			Debt Services	(30)	
				Hilliam and the company of the compa	and the second control of the second control						White the state of																							150,000	150,000	The first of the major of the state of the s	Allego equilibros e planes e este este este este este este este		250,021					and the second s	250,021	rego arment de manda de la companya			Transportation	(40)	π
																																	And the second of the second o	50,000	50,000		And white which is the state of the feet of the state of	The symmetry All successions with registering with a grand of contract the state of	250,558	****		700,720	מככ ממו		150,338	Stanton Architectul architectura del martin companya party party (Angle			Retirement/ Social	(50)	Э
Maria														orano le	.ec.m.				i. carone				Museup		2000.0000								And the second of the second o	. 0		Surer Themse Andrews American American American American Press	Market of Louise Lawrence and anticology and anticology of Lawrence Advanced to the Company of t	and a state of the same that t	0	The state of the s									Capital Projects	(60)	Ι
		Service Service				Proceed													م		vervio se	Wan 44		er recons									To delicate the design of the control of the contro	0		A THE THE PERSON WHEN THE PERSON WHEN THE PERSON WE WANTED	A year from the first of the factor of the first of the f	and the same of th		Apple (many) Assessment (Apple de manufilmé) (en designe des des manuelment)					62,508		Commence of the control of the contr	144	Working Cash	(70)	
a,nin																																	The second secon	0	Andrews Adventure of the company of	purified principation on the transpirity but assume to reference to present the	Control of American Control of Co	And the state of t	1,002,273	The second secon					1,002,273				Tort	(80)	L J
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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

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Total Bilingual Ed	Bilingual Education Downstate - Transitional Bilingual Education	Bilingual Ed - Downstate - TPf and TBE	BIENGUAL EDUCATION	Total Career and Technical Education	CTE - Other (Describe & Itemize)	CTE - Student Organizations	CTE - Instructor Practicum	CTE - Agriculture Education	CTE - WECEP	CTE - Secondary Program Improvement (CTE)	CTE - Technical Education - Tech Prep	-	Total Special Education	Special Education - Other (Describe & Itemize)	Special Education – Summer School	Special Education - Orphanage ~ Summer Individual	Special Education - Orphanage - Individual	Special Education - Personnel	Special Education - Funding for Children Requiring Sp ED Services	Special Education - Private Facility Tuition	SPECIAL EDUCATION	RESTRICTED GRANTS-IN-AID (3100 - 3900)	i Total Unrestricted Grants-In-Ald Rittish Christian Margaman perioda i anti Hassian was santan circan santan anti-santan mengangan perioda santa	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemite)	Reorganization Incentives (Accounts 3005-3021)	General State Ald - Hold Harmless/Supplemental	Evidence Based Funding Formula (Section 18-8.15)	UNRESTRICTED GRANTS-IN-AID (3001-3099)	RECEIPTS/REVENUES FROM STATE SOURCES (3000)	Total Flow-Through Receipts/Revenues from One District to Another District	Other Flow-Through (Describe & Itemize)	Flow-through Revenue from Federal Sources	Flow-through Revenue from State Sources	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)	Total Receipts/Revenues from Local Sources	Total Other Revenue from Local Sources	à	Other Local Fees (Describe & Itemize)	Description (Enter Whole Dollars)		A
	3310	3305			3299	3270	3240	3235	3225	3220	3200			3199	3145	3130	31,20	3110	3105	3100			Calcy Control of the	3099	3005	3002	3001			2000	2300	2200	2100		1000		1999	1993	ča#		В
0				9,748			had carlinated by the call of	9,748	of a reference of the second state of the second se	S. A. yadhan wa Mila da Sarayan Amerika an up on apaneer y a	AND THE AND THE SAME AND ADDRESS OF THE SAME ADDRESS O		243,877		1,190		514	100,962	69,044	72,167			2,608,003				2,608,003			21,151			21,151		5,486,914	221,147	3,960		Educational	(10)	С
			and the second s	0			B. In colour of a colour standard and a standard and a standard of the standar	-	Starte Alban dan Art Stangton et data en Jeron annoch State for a	And the state of t		77.5	- 0	- N							1		0	_						0					1,365,116	693,769	33,802		Operations & Maintenance	(20)	D
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			en di de	A. 900a				muk			-	A. 100 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0			.,							0							0) 0			Transportation	(40)	п
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ejanou			200	a.com																			0			And the state of t				the majorital forms of the Park of the Control of t			The state of the s		42,119	22,769			Capital Projects	(60)	н
are were	******								E34.4			**********								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,													Control of the Contro		74,675	0			Working Cash	(70)	
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--|--|-----------------------------|--|-----------------------------------|------|---|
| inte V - District Projects | Title V - Innovation and Flexibility Formula | THEY | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | Total Restricted Grants-in-Aid Received Directly from Federal Govt | Itemite) | Other Restricted Grants-In-Aid Received Directly from the Federal Goyt (Describe & | THE MACHINE THE PROPERTY OF THE TO THE TO THE VALUE OF THE TO THE PROPERTY OF | Construction (Impact Aid) | Head Start | 5-4090

 | | temize) | Other Universificant Granty-In-Aid Received Directly from the Seat Coat (Decation 9) | Federal Impact Aid | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM EEDERAL GOVT (4001–4009) | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | Total Receipts from State Sources
 | Total Restricted Grants-In-Aid |) State Sources (Describe & | School infrastructure - Maintenance Projects | inidastructure improvements - Planning/Construction | Extended Learning Opportunities - Summer Bridges | STATE CHARTE SCHOOLS | Success | ment Block Grant
 | Chicago Educational Services Block Grant | Chicago General Education Block Grant | Continued Reading Improvement Block Grant (2% Set Aside) | Continued Reading Improvement Block Grant | # F | Reading Improvement Block Grant
 | Early Childhood - Block Grant | ii | | 1 | Total Transportation | | | Transportation - Regular and Vocational
 | TRANSPORTATION | | Adult Ed (from ICCB) | 1 | School Breakfast (nitiative | State Free Lunch &
Breakfast | Description (Enter Whole Dollars) | | A |
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 | 4045 | | | 4003 | 1004 | | |
 | 3000 | | 3999 | 3925 | 3920 | 3825 | 3815 | 3780
 | 3775 | 3767 | 3766 | 3726 | 3725
 | 3720 | 3715 | 3705 | 3695 | 3660 | 3610 | | 3599
 | 3510 | 3500 | | 3499 | 3410 | 3370
 | 3365 | 3360 | Acct# | 1 | В | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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 | AFF | | | | Debt Services | (30) | ш | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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ARRA - McKinney - Vento Homeless Education	ARRA - Title IID - Technology-Competitive	ARRA - Title IID - Technology-Formula	ARRA - IDEA - Part B - Flow-Through	ARRA - IDEA - Part B - Preschool	ARKA - Title I - School Improvement (Section 1003g)	AKKA - IUE (->cnoo) Improvement (Part A)	
 | ANNA - IDE I - Delinquent, Private ANNA - IDE I - Delinquent, Pri | ANNO 1901 'SERECLES, FIVALE ARBA TEL CITATION TO THE STATE OF THE STAT | ARKA - Title i - Low Income | ACCOUNT AND TO CONTRACT THE CON | ARRA - General State Aid - Education Stabilization | videria. International desiration in the second second second second second second second second second second
Federal – Adult Education | Total CTE - Pendins | CTE - Other (Describe & Itemize) | CTE - Perkins - Title IIIE - Tech Prep | | Total Federal - Special Education | Fed - Spec Education - IDEA - Other (Describe & ftemize)
 | Fed - Spec Education - IDEA - Discretionary | Fed - Spec Education - IDEA - Room & Board | Fed - Spec Education - IDEA - Flow Through | Fed ~ Spec Education ~ Preschool Discretionary | Fed - Spec Education - Preschool Flow-Through
 | FEDERAL - SPECIAL EDUCATION | Service than the state of the service tests and the service tests are the service tests and the service tests and the service tests | TANT THE N | Title IV - Case Control Contro | The Property of the Science of the S | Title 77 Code 8 Decre Essa Schools Community | | Total Title I | Title I - Other (Describe & Itamize) | Title ! - Migrant Education | Title I - Reading First SEA Funds | | Title I - Reading First | Title I - Comprehensive School Reform | Title I - Low Income - Neglected, Private
 | Title I - Low Income | | Total Food Service | Table 1 to the A. Pagendries Food Service - Other (Describe & Itemize) | CHARLES IN CONTROL OF THE PROPERTY OF THE PROP | DUDINE POOL SERVICE FOR ALL. | Summer Food Service Departm | Special Milk Program | National School Lunch Program
 | Breakfast Start-Up Expansion | FOOD SERVICE | 1 | | Trile V - Rural Education Initiative (REI) | | Description (Enter Whole Dollars) | | A |
| 4862 | 4861 | 4860 | 4857 | 4856 | 4855 | 4854
 | 4803 | 7004 | 4851 | 1 | 4850
 | 4810 | | 4799 | 4770 | | And the second s | 4699 | 4630 | 4625 | 4620
 | 4605 | 4600 | | | 1100 | 4444
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 | | Safety | Fire Prevention & | (90) | 7 |

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

Page 14

| 275 | 274 | 273 | 272 | 271 | 270 | 269 | 268
 | 267 | 266 | 265 | 264 | 263 | 262 | 261 | 260
 | 259 | 258 | 257 | 256 | 255 | 254
 | 253 | 252 | 251 | 250 | 249
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Total Direct Receipts/Revenues	Total Receipts/Revenues from Federal Sources	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	Other Restricted Revenue from Federal Sources (Describe & Itemize)	Medicaid Matching Funds - Fee-for-Service Program	Medicaid Matching Funds - Administrative Outreach	Federal Charter Schools
 | Title II - Eisenhower Professional Development Formula | McKinney Education for Horneless Children | Learn & Serve America | Title III - Language Inst Program - Limited Eng (LIPLEP) | Title III - Immigrant Education Program (IEP) | Advanced Piacement Fee/International Baccalaureate | Race to the Top - Preschool Expansion Grant | Race to the Top Program
 | Total Stimulus Programs | Other ARRA Funds Ed Job Fund Program | Other ARRA Funds X | Other ARRA Funds IX | Other ARRA Funds VIII | Other ARRA Funds VII
 | ARRA - Early Childhood | Other ARRA Funds - V | Other ARRA Funds - IV | Other ARRA Funds - III | Other ARRA Funds - 1
 | ARRA - General State Aid - Other Govt Services Stabilization | Build America Bond Interest Reimbursement | Build America Bond Tax Credits | Qualified School Construction Bond Credits | Qualified Zone Academy Bond Tax Credits
 | Impact Aid Competitive Grants | Impact Aid Formula Grants | ARRA - Child Nutrition Equipment Assistance | Description (Enter Whole Dollars) | | A |
| | 4000 | | 4999 | 4992 | 4991 | 4960 | 4932
 | 4930 | 4920 | 4910 | 4909 | 4905 | 4904 | 4902 | 4901
 | | 4880 | 4879 | 4878 | 4877 | 4876
 | 4875 | 4874 | 4873 | 4872 | 4871
 | 4870 | 4869 | 4868 | 4867 | 4866
 | 4865 | 4864 | 4863 | Acct # | | В | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9,014,920 | 628,402 | 628,402 | | A Comment of the Comm | 13,248 | 7 | 32,902 | A CONTRACTOR OF THE PROPERTY O | | A Character and Advantage and | | | | | And Andread Andread Commencer of the Com | 0 | and the second section of the second second second second section sect | apid karangal santangangangangan terandah sebagai santangan sebagai santangan sebagai sebagai sebagai sebagai | AND THE PROPERTY OF THE PROPERTY AND THE PROPERTY OF THE PROPE | WORK THEFT I LUTHOLOGY, WHEN WESTERS WITH THE | To Jacobs one have different differential company of the company o | AVVORANCE AND | A TANAMAN NA AMERIKAN A TANAMAN NA TANAMANANAN NA TANAMAN NA TANAMANAN NA TANAMAN NA TANAMANAN NA TANAMAN NA TANAMAN NA TANAMAN NA TANAMAN NA TANAMAN NA T | AND VALUE OF AND PROPER ON A PROPERTY IN THE WARRY STREET, WAS | AND CAMERA VALUE OF COMMUNICATION OF CAMERA VALUE OF CAMERA VA | and a control of the state of t | gal or framoung-profilms on O continued, breakfallade defendable ded de d | | THE CONTRACT OF A STATE OF THE CONTRACT OF THE | ANANIMAMENTALINING TO UTBOA VIOLUTO ANALOGO AN | THE PROPERTY OF THE PROPERTY O | | AND THE RESIDENCE OF THE PARTY | | Educational | (10) | C |
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| 516,720 | | 0 | The second secon | Spinger, | New York | Hiron | 3 Ferri voj | 34mm. | lan | Endin | with the | A. A | L'anne | i i i i i i i i i i i i i i i i i i i | | 0 | City carpens of the contract o | Maria and Maria Ma | INDEX ANNUAL WANTED THE WASHINGTON THE SECURIOR AND ANNUAL WASHINGTON THE SECURIOR AND AND AND ANNUAL WASHINGTON THE SECURIOR AND AND ANNUAL WASHINGTON THE SECURIOR AND AND ANNUAL WASHINGTON THE SECURIOR AND AND ANNUAL WASHINGTON THE SECURIOR AND AND ANNUAL WASHINGTON THE SECURIOR AND AND AND AN | A CONTRACTOR OF A CONTRACTOR O | and optionalists for water and statement of the statement | AND THE PROPERTY OF THE PROPER | TO A COMMUNICATION OF THE PROPERTY OF THE PROP | The state of the s | PARTY AND | region of consumeracy on consumeracy action is considered and on it | AND | Charlest and the second | THE PARTY OF THE PARTY AND THE | ACCOMMENT CONTROL BOOM COMMENT | STATE OF THE SALES WAS ALL AND STATE OF THE SALES OF THE | AND THE COMMISSION AND ADDRESS OF THE CONTRACT | Market Annually manufacturation and the selection of the | The state of the s | Debt Services | (30) | т |
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| 302,782 | Manager - Latter Company | | ł | April 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - 1975 - | A CONTRACTOR OF THE PROPERTY O | | ŧŧ | erek a mendeka adalah dalam dan dalah dalam dan dalam dalam dan dalam da | ļ | \ - | . | ļ | | 7 | | 0 | AND THE PROPERTY OF THE PROPER | Abril on Abballations of Planck orbettlabelboar Willows, All 1887 / 1998 | Andrews Commencer of the State | mention and the state of the st | MODERATE AND | AND A VARIABLE OF THE PROPERTY | And the second statement of the second secon | Martin Committee Oren Contract | METER AND THE U.S. OF THE WORKSTON AND A STATE OF THE U.S. OF THE WORKSTON | AND THE PROPERTY OF THE PROPER | agendersprense and a reference referent del dament voca reconstitutable | AND THE PROPERTY OF THE PROPER | DAMES AND THE | AND | Andreas and page of the man was wider was a decreased to the second of t | Make calmand of American American Control Cont | THE PARTY OF THE P | made continuo e continuo de continuo e conti | Retirement/Social Security | (50) | G |
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| | | 0 | | Transference Additional Association and American Additional Association and American Association and Associatio | | | | | | | | | | | | 0 | ALTERNATURE AND ALL AND | ACCIDITION AND ACCIDITION OF VIREN AND VIRENCE AND VICE | And in the second of the secon | Commence of the commence of th | governitation edition availability annuality, an illusivationame | ALABI WA WATERWAY A MEMBER A America of the Table of the Charles | NATURAL COMPANY AND DESCRIPTION OF THE PARTY | CANCELLON, JABRICA NO CONTRANA NACIONALINA, AMBREAG | A CONTRACTOR ASSESSMENT AND ASSESSMENT ASSE | A POLICY) propagation repayments recognize gazant apromoting challed try | | COMMERCIAL DESCRIPTION OF THE PROPERTY OF THE | Y com debugging (No. 2011) NA. MINNAMAN COMPANY | Comments of the comments of th | And the state of the party of the party of the state of t | | | | Fire Prevention & Safety | (90) | 7 |

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 | Remedial/Supplemental Programs K-12 - Private Tuition | Special Education Programs Pre-K - Tuition | Special Education Programs K-12 - Private Tuition | Regular K-12 Programs - Private Tuition | Pre-K Programs Private Tuition | Truant Alternative & Optional Programs | Bilingual Programs | Driver's Education Programs | Gifted Programs | Stronger Cohool Programs
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lotal Direct Disbursements/Expenditures	PROVISIONS FOR CONTINGENCIES (O.B.M)	X	DEBT SERVICE - INTERST ON LONG-TERM DEBT	Total Debt Service - Interest on Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itemize)	State Aid Anticipation Certificates	Corporate Personal Prop. Repl. Tax Anticipation Notes	Tax Anticipation Notes	Tax Anticipation Warrants	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	DEBT. SERVICES (O&M)	Total Payments to Other Govt Units	Payments to Other Govt, Units (Out of State)	Total Payments to Other Govt Units (In-State)	Other Payments to In-State Govt, Unit's (Describe & Itemize)	Payments for CTE Programs	Payments for Special Education Programs	Payments for Regular Programs	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	PAYMIGNIS TO OTHER DIST & GOVT UNITS (D&M)	COMMUNITY SERVICES (O.A.M.)	Total Support Services	Other Support Services (Describe & Remize)	Total Support Services - Business	Food Services	Pupil Transportation Services	Operation & Maintenance of Plant Services	Facilities Acquisition & Construction Services	Direction of Business Support Services	SUPPORT SERVICES - BUSINESS	Other Support Services - Pupils (Describe & Itemize)	SUPPORT SERVICES - PUPILS	SUPPORT SERVICES [O&M)	20 - OPERATIONS & MAINTENANCE FUND (0&M)	T	ioral Direct Disputs entents / expenditures Excess (Deficiency) of Receipts/Revenues Over Disbuts entents/Expenditures	Et Di Di	PROVISIONS FOR CONTINGENCIES (ED.)	Total Debt Condess on Long-Term Debt	ioni interest on shore-term pept	Other Interest on Short-Term Debt	i		Tax Anticipation Notes	Cestription (Enter Whole Dollars)	Description (Europelina)
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995,000	657,353	0	0	0	0	0	169,030	8,067	480,256	2000	Total Support Services - General Administration	33
	0							And the second state of a second seco	***************************************	2372	Vehicle Insurance (Transporation)	133
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-4	SCHEDULE OF AD VALOREM TAX RECEIPTS	and the second s				
	Description (Fater Whole Pollage)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy &	Taxes Received (from the	Taxes Received (from 2016	Taxes Received (from 2016 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) Taxes Prior Levies	Estimated Taxes Due (from the 2017 Levy)
N	Description (Enter Whole Dollars)	Prior Levies) *	201/ lewy)	& Prior Levies)	the ZOL/ Levy)	the 2017 ceyy)
ဒ				(Column B = C)		(Column E - C)
4	Educational	4,500,471	197,753	4,302,718	4,677,167	4,479,414
5	Operations & Maintenance	625,064	27,464	597,600	649,607	622,143
9	Debt Services **	514,974	22,449	492,525	516,255	493,806
7	Transportation	250,021	10,979	239,042	259,843	248,864
8	Municipal Retirement	150,338	6,515	143,823	150,007	143,492
9	Capital Improvements	0			rijat () majat () var goriganas sindranas sangaras sangaras sangaras katalan mana () valorantanas sangaras san	Company of Considered American Conference on Albertal Conference On American Conference On
10	Working Cash	62,508	2,745	59,763	64,961	62,216
11	Tort Immunity	1,002,273	43,445	958,828	1,000,004	956,559
12	Fire Prevention & Safety	62,508	2,745	59,763	64,961	62,216
13	Leasing Levy	62,494	2,761	59,733	64,961	62,200
14	Special Education	50,006	2,196	47,810	51,969	49,773
15	Area Vocational Construction	0		0		
16	Social Security/Medicare Only	100,220	4,338	95,882	100,000	95,662
17	Summer School	0		0	mandotu and management and another part and management of the company of the comp	O passeuro in morphi assistatora de construcción en con construcción de la construcción d
18	Other (Describe & Itemize)	0			Offer independent and it was to destinate for the real engagement; where they cannot encounter the contract and the contract	One of the control of
19	Totals	7,380,877	323,390	7,057,487	7,599,735	7,276,345
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12	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	when reporting on a ACCRUAL ba	sis.			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	recorded on line 6 (Debt Services,	,			

| 8 22 E | | | 4 | 48 | 47 | 46 | 3
 | 4 | ಭ | 42 | 4 | 4
 | 38 | 2 | 37 | 3 | 9
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2. Funding Bonds 3. Refunding Bonds	1. Working Cash Fund Bonds	 Each type of debt issued must be identified separately with the amount; 	er e
 | er er de | ուսանը անարագարարան բառանում արդարանը արդարանը արդարանը արդարանը հետ իրա միա միա միա միա միա արդարանը անագարարա | A AMERIKAN MENTANTAN MENTAN | ATNA TERRITARAN MATERIAL MATERIAL MATERIAL MATERIAL COMPANIAN AND A SERVICE MATERIAL MATERIAL MATERIAL SERVICE | of team of control control of the co | Villamid liberty to the Control of t | and in definition for the state of the completion of the completio | | A DAMES OF THE STATE OF THE STA | 2014 GENERAL COLINATION DEBY CENTIFICATES | ACOLO LIPE DATE I I PREFUNDING DUNDO. TOTA A GENERAL OBLIGATION DERIF CERTIFICATES.
 | TOTO LISE CASSIV/REGINITING ROUNG | Identification or Name of Issue | | SCHEDULE OF LONG-TERM DEBT | Total Other Short-Term Borrowing (Describe & Itemize) | OTHER SHORT-TERM BORROWING | OCH GAACS (All Funds) | Total CSAAC (AB County)
 | GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | TEACHERS / EMPLOYEES ORDERS (T/EO) | Total TANs | Other - (Describe & Itemize)
 | Fire Prevention & Safety Fund | Operations & Maintenance Fund | Educational Fund | TAX ANTICIPATION NOTES (TAN) | Total TAWs | Other - (Describe & Itemize) | Fire Prevention & Safety Fund | Municipal Retirement/Social Security Fund | Transportation Fund | Debt Services Refunding Bonds | Debt Services - Working Cash | Debt Services - Construction | Operations & Maintenance Fund
 | Educational Fund | TAX ANTICIPATION WARRANTS (TAW) | Total CPPRT Notes | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRI) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
 | Description (Enter Whole Dollars) | SCHEDULE OF SHOWLY KENNI DEBI | COURT OF CHART | A | : |
| TortJudgmentBonds Building Bonds | 4 | unit | | 1000 C 10 | | | demanded in the second | | THE COLUMN TWO IS NOT THE OWNER, | | The state of the s | executa. Company of control of the c | | | The second secon | model Cart Committee and Commi | | | +1/47/70 | AT/TO/50 | 01/30/30 | Date of Issue
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| nds . | Fire Prevent, Safety, Environmental and Energy Bonds | | 7,430,000 | | Commence of the commence of th | to commonwealth consideration of the contract contract contracts | constant officers of the control of the participant of the control of | vid did distanta dell'anno constituta della didire di disconi il timo ci di dissoli di | en en engles e militate e e si Akke e malike e e silbar e Akke e e Akke e e Akke e e | the second secon | the section of section (New York) and section (New York) | MET SACARET AT LESS AND A SALE AND A SACRAGE OF THE PARTY | According to the Philosophila on their to the statement and the statement of the statement | | and the state of t | en en en depende annemen en en management and el house annemen a demokratisk demokratisk en en | | elektropiste enemisiste en tilbere estatus sittigent mellemerisalise ensiste | ONOCETACE | 000 315 C | 7.7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. | | Amount of Orlohal Issue | | Thousand the dealer headers has been the been able the best series. | Appropriate and designed and comprehensive and analysis of the property of the | Control of the Contro | N. AS ANY, PROPERTY ASSESSMENT AND PROPERTY PROP | And Professional Control of the Cont | THE PERSON NAMED IN COLUMN TO PERSON AND ADDRESS OF THE PERSON NAMED IN COLUMN TO PERSON NAMED I | A described and forth and embelore of cold antitrob described a 100 folder water of 100 folder. | 0 | | | | | And the second of the second o | 0 | | | A DE DESCRIPTION OF RESIDENCE AND A SECOND STREET, | | | | | | 1 MARIE MAN 1 MARIE MARI | And the second of the second o | A feet death on colombia is an infection of the many infection of the second of the se | 200 | The second section of the section of the second section of the section of | July 1, 2017 | Outstanding Beginning | | 0 | |
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9. Other | 7. Other | | 5,705,000 | A Control of the Cont | - | THE CONTRACTOR CONTRAC | | y dy antiquipme de desimply to among a security (est anni a contrata desimble a de | THE THE PERSON NAMED IN COLUMN TO PERSON NAM | | es de terminant con de estra portagen del septimbre l'April 1868 i 1868 ; Septembre semi- | BLOCK AND | alle i prosenti i prosente pri manteni di copi i coltanti di coltanti | | THE PERSONAL PROPERTY OF STATE | Margari A. Amerika antona disebah kada kasa ana seliberah an Amerika A.A. (Sentant Andretts | te der bei bei bei en betreibe i te betreibe bei bei bei bei bei bei bei bei bei | A STATE OF THE STA | 600,000 | The second secon | 5 105 000 | July 1, 2017 | Outstanding Reginaring | | THE STATE OF THE S | A STATE OF THE PARTY OF THE PAR | Manual Manual Company of the Company | era po e nea dese operaciones deservidades de anticidades de administrativos. | Section 1995 to the section of the s | | anno ocanico comenco e comenco o conference anticido de militar e militar e conference. | | | The designation of the first real real real real real real real real | | | And the state of t | 0 | | | | | | | | AND THE PROPERTY OF THE PROPER | | education of the contract of t | And the second s | and the second s | A COLUMN CAMERA COLUMN | July 1, 2017 thru | Retired | : | m | |
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 | - ALIGNA COLOR DE CONTRACTOR D | A COLUMN TO A COLU | The state of the s |) A 8.10 000 | June 30, 2018 | Outstanding Ending | | | | |
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| | | | 0 5,138,091 | 0 | 0 | 3 | 0
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 | STREET, STREET | 0 4 683 091 | for Payment on Long- | Amount to be Provided | | | | |
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Schedule of Restricted Local Tax Levies and Selected Revenues Sources Schedule of Tort Immunity Expenditures

Page 25

246648	42	41	8	39	8	3	3 36		34	သွ	33	28	6	S	24	23	23	21	20	19	18	17	16	15	4	N	=	10	9	æ	7	o (л ‡	۵ م	3 N	,	- -	Γ
Principal and interest on Tort Bonds **Schedules for Tort immunity are to be completed only/onl	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	Judgments/Settlements	Risk Management and Claims Service	insurance (Regular or Self-Insurance)	Unemployment Insurance Act	Workers' Compensation Act and/or Workers' Occupational Disease Act	Expenditures:	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Ente		Yes No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037 If yes, list in the aggregate the following:	SCHEDULE OF TORT IMMUNITY EXPENDITURES.	Unreserved Fund Balance	Reserved Fund Balance	Ending Cash Basis Fund Balance as of June 30, 2018	Total Disbursements	Other Disbursements (Describe & Itemize)	Total Debt Services	Debt Services Other (Describe & Itemize)	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	Debt Services - Interest on Long-Term Debt	DEBT SERVICE	Tort Immunity Services	Facilities Acquisition & Construction Services	Instruction	Total Receipts	Sale of Bonds	Other Receipts (Describe & Itemize)	Drīver Education	School Facility Occupation Tax Proceeds	Drivers' Education Fees	Earnings on investments	Ad Valorem Taxes Received by District	DEFEIDTS: 1886 1986 1986 1986 1987 1987 1987 1987 1987 1987 1987 1987	(Cash Darif Cand Dalance as of the 17017	Description (Enter Whole Dollars)	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	A B C D E
y fund other than the Tort Imm only from these restricted tort						***************************************	والمتالية المتالية والمتالك وا		Enter total dollar amount for each category.	Total Reserve Remaining:	3-103? Total Claims Payments:		730	714			1		30-5400	30-5300	30-5200	\$ 100 miles	10, 20, 40-2360-2370	20 or 60-2530	10 or 50-1000		10, 20, 40 or 60-7200	1	10 or 20-3370	30 or 60 -198 3	10-1970	10, 20, 40, 50 or 60-1500	10 20 40 07 50-1100	A CONTRACTOR OF THE PROPERTY O	A STATE OF A STATE OF THE STATE	Account No		ח
unity Fund (80) during the fi						A THE THE PROPERTY OF THE PROP			rtegory.	and and a state of the second			0		0	0										0								And the state of t		Tort immunity		G
e fiscal year as a result of existing (restricted) fund balances y if reported in a fund <u>other</u> than Tort Immunity Fund (80).													0		0	50,006								The same of the sa	50.006	50,006							900 US	The state of the s	Andread (Males An Albahan Amerikatika adalam delembil alau Abensu dame adalam alakke Albanian od Albania	Special Education		I
ing (restricted) fund balanc an Tort Immunity Fund (8)													0		0	0								والمراجعة والمستعدد والمتاحدة والمستعدد والمستعد والمستعدد والمستع		0						***************************************		The same and	Construction	<u> </u>		
;; ies													0		0	21,779		0			THE PROPERTY OF THE PROPERTY O			21,779		21,779	MERCHANISM AND ARREST			21,779		- Normal Annual		PROPERTY WAS ASSESSED. THE SECOND STREET, SECOND SE	Taxes	School Facility Occupation b		<u>_</u>
													0			24,373									24.373	24,373			12,753		11,620			NAME AND ADDRESS OF THE PARTY O	and the action of the safety and the safety of the safety	n Driver Education		X

<u> </u>	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	D DEPRE	CATION		n		ء ا					
N	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	۷. ے	Accumulated Depreciation Beginning July 1, 2017		Accumulated Depreciation Beginning July 1, 2017	Accumulated Add: Accumulated Depreciation Depreciation Allowable Beginning July 1, 2017 thru July 1, 2017 June 30, 2018
ω	Works of Art & Historical Treasures	210				0	\$4. -					0
4	Land This staff is the second of the second	220					je Živ					
បា	Non-Depreciable Land	221	12,804			12,804	1,77	4				
6	Depreciable Land	222				0		50	50	50	50	50
7	รสับผู้แต่	30					4 S. W.					
8	Permanent Buildings	231	12,263,338			12,263,338	1.0	5	50 6,423,765		6,423,765	6,423,765
9	Temporary Buildings	232				0		20	20	20	20	20 0
10	Improvements Other than Buildings (Infrastructure)	240	5,391,263	214,047		5,605,310		20	20 1,872,702		1,872,702	1,872,702
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	4,089,297	63,614		4,152,911		6	3,703,939		3,703,939	3,703,939
13	5 Yr Schedule	252	623,158			623,158		Ŋ	5 326,305		326,305	326,305
14	3 Yr Schedule	253				0		w	-	9	3	3
15	Construction in Progress	≥260				0		1				
16	Total Capital Assets	200	22,379,860	277,661	0	22,657,521			12,326,711	12,326,711 624,205		624,205
17	Non-Capitalized Equipment	78				0		5	Б	0		
8	Allowable Depreciation									624,205	624,205	624,205

	A	8	С	D		E F
1				PP}/PER CAPITA TUITION CHARGE (PCTC) COMPUTA		
-			Yabrala agraat	i di kacamanik 1900 di ukuli 1905 di Sakamanik di Mandiliyah di Mandiliyah di Mandiliyah di Mandiliyah di Mandi		
2	PRINCE WILLIAM TO BE A STATE OF THE STATE OF	minute para anta any aran'n' na paolitra 11281. No ban'ny faritra na	Inis screaue	is completed for school districts only.	dente Parker I have a company of the	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
6			Δ.	PERATING EXPENSE PER PUPIL		· · · · · · · · · · · · · · · · · · ·
	EXPENDITURES:		<u> </u>	PERATURA EXPENSE PER PUPIL		
_	ED .	Expenditures 15-22, L114		Total Expenditures		Ś 8.547:
9	O&M	Expenditures 15-22, L151		Total Expenditures		\$ <u>8,547,</u> 907,
10		Expenditures 15-22, L174		Total Expenditures		661,
11		Expenditures 15-22, L210		Total Expenditures		691,
	MR/SS	Expenditures 15-22, L295		Total Expenditures		325,
14	TORT	Expenditures 15-22, L342		Total Expenditures		657,
_					Total Expenditures	\$ 11,789,
		R DISBURSEMENTS/EXPENDITURES NOT APPLICABLE T	O THE REGULAR	K-12 PROGRAM:		
18		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$
19 20		Revenues 9-14, L47, Co[F Revenues 9-14, L48, Co[F	1421 1422	Summer Sch - Transp. Fees from Pupils or Parents (In State)		***************************************
21		Revenues 9-14, L49, Col F	1422	Summer Sch - Transp. Fees from Other Districts (in State) Summer Sch - Transp. Fees from Other Sources (in State)		
<u>22</u>		Revenues 9-14, L50 Col F	1425	Summer Sch - Transp, Fees from Other Sources (In State)		
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (in State)		***************************************
24		Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (in State)		**************************************
25		Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		***************************************
26 27		Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		
28		Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453 1454	Adult - Transp Fees from Other Sources (In State) Adult - Transp Fees from Other Sources (Out of State)		
	O&M-TR	Revenues 9-14, L148, Col D & F	3410	Adult Ed (from ICCB)		***************************************
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		***************************************
	O&M-TR	Revenues 9-14, L219, Col D ₁ F	4605	Fed - Spec Education - Preschool Discretionary		
	0&M	Revenues 9-14, L229, Col D	4810	federal - Adult Education		***************************************
34 35	ED ED	Expenditures 15-22, 17, Col K - (G+I)	1125	Pre-K Programs		
36		Expenditures 15-22, L9, Col K - (G+I) Expenditures 15-22, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K		***************************************
37		Expenditures 15-22, L12, Col K - (G+l)	1300	Adult/Continuing Education Programs		
38	ED	Expenditures 15-22, L15, Col K - (G+l)	1600	Summer School Programs		1,5
39		Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		***************************************
40		Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		
41 42		Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		
43	ED ED	Expenditures 15-22, L28, Col K Expenditures 15-22, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition		
44		Expenditures 15-22, L25, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition		***************************************
45		Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		***************************************
46		Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		**************************************
47		Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		
48		Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		
92	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		
<u>5</u> 1		Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		***************************************
52		Expenditures 15-22, L75, Col K - {G+I}	3000	Community Services		12,5
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		601,9
54	ED	Expenditures 15-22, L114, Cal G	-	Capital Outlay		63,6
	ED	Expenditures 15-22, L114, Col	•	Non-Capitalized Equipment		
56 57	0&M 0&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services		
쑮	0&M 0&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		
	O&M	Expenditures 15-22, 1.151, Col G Expenditures 15-22, L151, Col I	•	Capital Outlay Non-Capitalized Equipment		67,
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		·
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		440,6
62		Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services		
63		Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		164,5
64 65		Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		
65 66		Expenditures 15-22, L210, Col G Expenditures 15-22, L210, Col I	-	Capital Outlay		**************************************
	MR/SS	Expenditures 15-22, L210, Col I	1125	Non-Capitalized Equipment Pre-K Programs		
	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		····
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		<u> </u>
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		Walted Andreas
	MR/SS	Expenditures 15-22, L224, Col K	1600	Summer School Programs		······································
	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services		
7/	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units		
(*	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		***************************************
76				Total Deductions for OEPP Comput	ation (Sum of Lines 18 - 74)	\$ 1,353,4
//				Total Operating Expenses Regular		10,435,5
/8 70			9 M	onth ADA from District Average Daily Attendance/Prior General		915
				Estimated OEPP	(Line 77 divided by Line 78)	\$ 11,397

Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
		P	ER CAPITA TUITION CHARGE	
ESS OFFSETTING RECEIPTS/REV	ENUES:			
}	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	\$
`	Revenues 9-14, 1.44, Col F Revenues 9-14, 1.45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	Wind Fall (Philosophia и поделения в при при в при
}	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	***************************************
₹	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (in State)	***************************************
t .	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	#-V-) lador
l L	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	***************************************
	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F	1441 1443	Special Ed - Transp Fees from Other Sources (in State)	
	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	······································
	Revenues 9-14, L75, Col C	1600	Total Food Service	1
D-0&M	Revenues 9-14, LB2, Col C,D	1700	Total District/School Activity Income	
	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	
)	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	WINDSHIPS STORM SANGERS STORE SANGERS
)	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	- 10 100 100 mil 6 sharesan marana likerang magangga -
)	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
O-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	
D-O&M-TR D-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,F,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts	***************************************
) J-Orivi-D2-1 U-MIV/22	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	and the desirence of management of the state
D-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	2
>-O&M-MR/SS	Revenues 9-14, L140, Coi C,D,G	3200	Total Career and Technical Education	400 Marian Maria Mari
D-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	What hadden to the standard and the facilities and the standard and the st
O-O&M-MR/SS	Revenues 9-14, L145, Col C Revenues 9-14, L146, Col C,D,G	3360 3365	State Free Lunch & Breakfast School Breakfast initiative	dillet conservation and management of the second and second
)-O&M	Revenues 9-14, L147, Col C,D	9970	Driver Education	***************************************
D-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	4
	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants	The second of the second designation of the second of the
O-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	
>-tr-mr/ss >-tr-mr/ss	Revenues 9-14, L157, Col C,F,G Revenues 9-14, L159, Col C,F,G	3695 3715	Truant Alternative/Optional Education Reading Improvement Block Grant	***************************************
D-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading improvement Block Grant - Reading Recovery	who has have been an experience and a sure parties and
D-TR-MR/SS	Revenues 9-14, L151, Col C,F,G	3725	Continued Reading Improvement Block Grant	***************************************
D-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	
O-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	****
D-O&M-TR-MR/SS D-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 3775	Chlcago Educational Services Block Grant School Safety & Educational Improvement Block Grant	18 1 Per 1911 No. No. No. of Concession (No. 1) 1 1 1 1 1 1 1 1 1
D-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	W. W. C. State of the Control of the
D-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	***************************************
D-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,I	3999	Other Restricted Revenue from State Sources	
D D-O&M-TR-MR/SS	Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-in-Aid Received Directly from Federal Govt	
D-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V	-4-Mhindistrates and the second second second second second second second
D-MR/SS	Revenues 9-14, L201, Col C,G	4200	Total Food Service	or a recrease observation recovers the recovery and analysis
D-O&M-TR-MR/SS	Revenues 9-14, 1211, Col C,D,F,G	4300	Total Title 1	V
D-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV	Dandeldiche Heller wennende een group genaam
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G	4620 4625	Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	and reference and a second
D-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
D-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	***************************************
D-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	***************************************
D-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	
D D-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L260, Col C Revenues 9-14, L261, Col C-G,J	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	····
D,O&M,MR/SS	Revenues 9-14, L262, Coi C,D,G	4904	Advanced Placement Fee/International Baccalaureate	4100-0000 Call Manager Company
D-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title (II - Immigrant Education Program (IEP)	
D-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language inst Program - Limited Eng (LIPLEP)	***************************************
D-TR-MR/SS	Revenues 9-14, L265, Col C.F.G	4910	Learn & Serve America McKinney Education for Homeless Children	-total data to the terms and the section and any super-
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G Revenues 9-14, L267, Col C,D,F,G	4920 4930	Thie !! - Elsenhower Professional Development Formula	
D-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title iI - Teacher Quality	
D-O&M-TR-MR/SS	Revenues 9-14, L269, Col C, D, F, G	4 96 0	Federal Charter Schools	***************************************
D-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach	V
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L271, Cof C,D,F,G Revenues 9-14, L272, Cof C,D,F,G	4992 4999	Medicald Matching Funds - Fee-for-Service Program Other Restricted Revenue from Federal Sources (Describe & Itemize)	And the same of the same and th
D-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
D-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	478000000000000000000000000000000000000
			Total Deductions for PCTC Computation Line 84 through Line 174	\$ 1,
			Net Operating Expense for Tuition Computation (Line 77 minus Line 176)	8,
			Total Depreciation Allowance (from page 26, Line 18, Col I)	
			Total Allowance for PCTC Computation (Line 177 plus Line 178)	9
		9 1	Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018	
			Total Estimated PCTC (Line 179 divided by Line 180)	* \$ 1

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

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

	commended and any fact that the second				
Fund-Function-Object Name	Fund-Function	Contracted Company Name	Current Year Amount Paid on	Contract Amount Applied to the Indirect Cost Rate	Contract Amount Applied Contract Amount deducted to the Indirect Cost Rate from the Indirect Cost Rate
(Column A)	(Column B)	(Column'S)	Contract (Column D)	Base (Column E)	Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	5,000	475,000
No applicable contracts paid.				0	0
				0	0
				0	0
			-	0	0
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Contract Amount deducted from the Indirect Cost Rate Base	10.00 C	Current Year Amount Paid on Contract	Contracted Company Name (Column C)	Fund-Function- Object Number (Column B)	nd-Function-Object Name the Expenditure was Recorded (Column A)

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

ESTIMATED INDIRECT COST DATA

Page 30

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	a Albania di Albania di Maria			res 15-22" tab.)	Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)	\perp
					SECTION I Financial Data To Assist Indirect Cost Rate Determination	ωΝ
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	Additional space for Column (D) - Barriers to Implementation;		Other	All Other Joint/Cooperative Agreements	Vocational Education Cooperatives		Technology Services	Supply & Equipment Purchasing	STEM (science, technology, engineering and math) Program Offerings	Special Education Cooperatives	Shared Personnel	Professional Development	Personnel Recruitment	Maintenance Services	Legal Services	Investment Pools	Insurance	Grounds Maintenance Services	Grant Writing	Food Services	Energy Purchasing	Employee Benefits	Educational Shared Programs	Custodial Services	Curriculum Planning	Service or Function <i>(Check all that apply)</i>	Indicate with an (X) If Deficit Reduction Plan is Required in the Budget	Check box if this schedule is not applicable			cal efficiency throug				A
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ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division (N-330) 100 North First Street Springfield, IL 62777-0001

9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)	8. Totals	Deduct - Early Retirement or other pension obligations required by state law and included above.	6. Direction of Central Support Services	5. Internal Services	4. Direction of Business Support Services	3. Other Support Services - School Administration	2. Special Area Administration Services	1. Executive Administration Services	Description			LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)
(Actual)	to ARCICOLO Associa constitutado plinagas, acompo	by state law	2610	2570	2510	2490	2330	2320	Funct. No.		ing the distribution of the second se	
	268,867	nd in a finding the language of the language o	0	0	0	0	0	268,867	Educational Fund	(10)	Actua	
	O				0				Operations & Maintenance Fund	(20)	Actual Expenditures, Fiscal Year 2018	<u>Carrier and The Carrier and T</u>
	268,867	0	0	0	0	0	0	268,867	Total	han ray (rig graf)	2018	Andrew Company of the
Programme of the control of the cont	368,000	79 XV00200000						368,000	Educational Fund	(10)	Budget	School District Name: RCDT Number:
Amperican property of the control of	0	6000 da de la companya da dela companya da de la companya da de la companya da dela companya dela companya da dela companya da dela companya dela com		The state of the s					Operations & Maintenance Fund	(20)	Budgeted Expenditures, Fiscal Year 2019	GIBSON CITY - MELVIN - SIBLEY CUSD #5 09-027-0050-26
37%	368,000	0	0	O	0	0	0	368,000	Total	***************************************	(ear 2019	/IN - SIBLEY CUSD #5

CERTIFICATION

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. 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.

1	Signoture of Superintendent	Date
1	Contact Name (for questions)	Contact Telephone Number
If line	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 adminering. Waiver resolution must be adopted no later than June 30.	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 must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 reportant be found at https://www.isbe.net/Pages/Waivers.aspx	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 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.	Budget amendments must be adopted no later than June 30.

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

1. Page 2 - Auditor's Questionnaire

Part C - Other Issues - #20
Withholdings were never reconciled.
Elementary Activity fund didn't balance.

2. Page 5 - Acct 430 - Other Payables

Col 30 - Debt Services
Deficit Cash - \$6,957
Col 60 - Capital Projects
Deficit Cash - \$32,543

3. Page 10 - Acct 1690 - Other Food Services

Col 10 - Educational Refunds & Rebates - \$10,475

4. Page 11 - Acct 1999 - Other Local Revenue

Col 10 - Educational Refunds & Reimbursements - \$3,960 Col 20 - Operations & Maintenance Refunds & Reimbursements - \$7,560 E-Rate - \$26,242

5. Page 12 - Acct 3999 - Other Restricted Revenue from State Sources

Col 10 - Educational State Library Grant - \$1,500

6. Auditcheck Tab - #13 Contracts Paid Error

No eligible contracts were paid in the current year.

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 tultion 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 (<u>principal only</u>) 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 (LCS 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.

15	i	14	13	12	111	10	9	œ	7	6	5	4	ယ	N	_	
					Fund Balance - June 30, 2018	Difference	Direct Expenditures	Direct Revenues	Description		• If the Annual Financial Report requires a deficit reducton plan even though the FY2019 budget does not, a completed deficit reduction plan is still required	• If the FY2019 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.	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.	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.		A
	***	·www	****		3,125,928	467,584	8,547,336	9,014,920	EDUCATIONAL FUND (10)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	reducton plan even though	quires a deficit reduction pl	E guidelines and is included uses (cell F6) being less than alance is less than three tin balance the shortfall with	reflects that a "deficit redu he plan to Illinois State Boa I "deficit reduction plan" an	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	В
		ţ	æ		2,952,323	457,932	907,184	1,365,116	OPERATIONS & MAINTENANCE FUND (20)	RY INFORMATION - Opmpleted to generate the	h the FY2019 budget doe	an, and one was submitt	I in the School District Budirect expenditures (cell lines the deficit spending, in the next three years.	iction plan" is required a ird of Education (ISBE) w id narrative.	IAL REPORT (AFR) SU school Code, Section 3	С
		מימווייבת - ווס מביוכור ובתו	Ralancod - no deficit reduction plan is required		464,210	150,530	691,266	841,796	TRANSPORTATION FUND (40)	perating Funds Only e following calculation)	s not, a completed deficit	ted, an updated (amendea	Idget Form 50-36, beginning 1f7) by an amount equal to the district must adopt an	s calculated below, then ti rthin 30 days after accepti	MMARY INFORMATION 17-1 (105 ILCS 5/17-1)	D
		action biants required	retion plan is required		1,485,055	74,675	ANGENTALIAN (ANALIAN ANGENTALIAN ANGENTALI	74,675	WORKING CASH FUND (70)		reduction plan is still requ) budget is not required.	ng with page 20. A plan is o or greater than one-third d submit an original budg	ne school district is to coming the audit report. This		П
		•			8,027,516	1,150,721	10,145,786	11,296,507	ТОТАL		iired.		s required when the d (1/3) of the ending et/amended budget	nplete the "deficit may require the		П

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 appropriatly by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
- 4. All Other accounts and functions labeled "(describe & Itemize) are properly noted on the "Itemization 33" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in 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.	Manual Section of the Control of the
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 Deflott Reduction Pian Required?	
3. Page 3: Financial information must be completed.	Congratulations! You have a balanced AFR.
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 C4:14 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, Ce C13 must = Ce C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Ce] E13 must × Ce E41,	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Ce G13 must = Ce G41.	OK
Fund 60, Ce H13 must = Ce H41.	OK
Fund 70, Cell 13 must = Cell 41,	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Celi L13 must = Celi 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 £38+£39 must = Cell £81	OX
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81,	OK
Fund 70, Cells 138+139 must = Cell 181,	OX
Fund 80, Cells 138+139 must = Cell 181,	
	OK
Fund 90, Cells K38+K39 must = Cell K81.	OX
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.	Dilling and the state of the st
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).	OX
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	ок
(Cells C74:K74)	
10. Restricted Tax Levies Page 25, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	PHEAT.
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 Pald in Current Year (CY) MUST be completed. Please return to page 29 and add all current year contracts.	PLEASE ENTER CONTRACTS PAID IN CURRENT YEAR.
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
S	

School No: 09027005Q26acms



Independent Auditor's Report

Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Gibson City, Illinois

We have audited the accompanying financial statements of the Gibson City-Melvin-Sibley Community Unit District No. 5 as of and for the years ended June 30, 2018 and June 30, 2017, as listed in the Table of Contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

The School District administration is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Administration is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principals

As described in Note 1C, these financial statements are prepared by Gibson City-Melvin-Sibley Community Unit District No. 5 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois Public School Districts. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

-1-

Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Page 2

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Gibson City-Melvin-Sibley Community Unit District No. 5, as of June 30, 2018 and June 30, 2017, or the changes in its financial position for the fiscal years then ended.

Basis for Qualified Opinion on Regulatory Basis of Accounting

Management has omitted disclosures required by Governmental Accounting Standards Board Statement 45 Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulatory Basis of Accounting" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of Gibson City-Melvin-Sibley Community Unit District No. 5 as of June 30, 2018 and June 30, 2017, and its revenues received and expenditures disbursed during the years then ended on the basis of the accounting described in Note 1 to these financial statements.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters - Supplemental Information

Our audit was conducted for the purpose of forming an opinion of the financial statements taken as a whole. The information provided on pages 47-51 supplementary schedule is presented for the purposes of additional analysis and is not a required part of the financial statements of Gibson City-Melvin-Sibley Community Unit District No. 5. Such information has been subjected to auditing procedures applied in the audit of financial statements and certain additional procedures. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated October 10, 2018 on our consideration of Gibson City-Melvin-Sibley Community Unit District No. 5 internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to described the scope of testing or internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Russell Leigh & Associates LLC

Hissell Legis of anawer UC

Hoopeston, Illinois October 10, 2018



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance

with Government Auditing Standards

Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Gibson City, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of Gibson City-Melvin-Sibley Community Unit District No. 5 as of and for the fiscal years ended June 30, 2018 and June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated October 10, 2018. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, on the modified cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gibson City-Melvin-Sibley Community Unit District No. 5's internal control over financial reporting (internal control) in order to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements and not for the purpose of expressing an opinion on the effectiveness of Gibson City-Melvin-Sibley Community Unit District No. 5's internal control. Accordingly, we do not express an opinion on the effectiveness of Gibson City-Melvin-Sibley Community Unit District No. 5's internal control.

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

Board of Education Gibson City-Melvin-Sibley Community Unit District No. 5 Page 2

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gibson City-Melvin-Sibley Community Unit District No. 5's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Russell Leigh & Associates LLC

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Hoopeston, Illinois October 10, 2018

Gibson City-Melvin-Sibley Community Unit No. 5 Notes to the Financial Statements For the Year Ended June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In June 1999, the Government Accounting Standards Board (GASB) issued Statement 34 Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. The Statement establishes new financial reporting requirements for state and local governments throughout the United States. Implementation was required for fiscal year ending June 30, 2004. The district elected not to implement GASB 34. Instead, the district adopted a regulatory basis of accounting as prescribed by the Illinois State Board of Education.

(A) Principles Used to Determine the Scope of the Reporting Entity

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

The district has developed criteria to determine whether outside agencies with activities which benefit the citizens of the district, including joint agreements which service pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the district exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service and special financing relationships.

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the district does not control the assets, operations or management of the joint agreements. In addition, the district is not aware of any entity which would exercise such oversight as to result in the district being considered a component unit of the entity.

(B) <u>Basis of Presentation</u> - Fund Accounting

The accounts of the district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed.

The district maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the district:

GOVERNMENTAL FUND TYPES

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

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

Special Revenue Funds, which include the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, and the Tort Immunity Fund are used to account for cash received from special sources (other than those accounted for in the Debt Service Fund, Capital Project Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the district to be used for temporary interfund loans other funds.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long term debt principal, interest and related costs.

The Capital Projects Fund (Site and Construction and Fire Prevention and Safety Fund) accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

FIDUCIARY FUND TYPES

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

The Agency Funds include the Student Activity Funds, which account for assets held by the district as an agent for the students, teachers and other entities. These funds are custodial in nature and do not involve the measurement of the results of operations. The amount due to the activity fund organizations are equal to the assets.

GOVERNMENTAL AND EXPENDABLE TRUST FUNDS - MEASUREMENT FOCUS

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

No depreciation has been provided on fixed assets. Accumulated depreciation totaling \$12,950,916 has been reported on the Illinois Local Education Agency annual financial report. The depreciation methods used are straight-line over the lives that were set by the Illinois State Board of Education are as follows:

Land	N/A
Buildings & Improvements	50
Improvements other than buildings	20
Equipment	3 - 10

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The district capitalizes all assets over \$5000. The district uses the estimate useful lives that is set up by the Illinois State Board of Education in the annual report.

The district records purchases of property and equipment as expenditures of various funds when paid.

Long-Term Liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C) Basis of Accounting

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

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

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

(D) Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Expendable Trust Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Revised Statutes. The budget was passed on September 25, 2017.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

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

- 1. Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.

- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. No significant supplemental budget amounts were made during the fiscal year.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

(E) Investments

Investments are stated at the lower of cost or market. The district has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

(F) Inventory

Inventory consists of expendable supplies held for consumption. The amount of inventory was not considered material and therefore, no value was placed on it.

(G) Total Memorandum Only

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

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

(H) Prior Year Information

Prior year financial information is presented on the Combined and Combining Financial Statements for financial analysis only. Prior year financial statements were audited by our firm with the opinion dated October 13, 2017.

2. PROPERTY TAXES

The district's property tax is levied each year on all taxable real property located in the district on or before the last Tuesday in December. The levy was passed by the board on December 18, 2017. Property taxes attach as an enforceable lien on property as of June 1 and are payable in two installments on June 1 and September 1. The district receives significant distributions of tax receipts approximately one month after these due dates. The taxes recorded in these financial statements are from the 2017 and prior year levies.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

-		Actual	Actual
	<u>Limit</u>	2017 Levy	<u>2016 Levy</u>
Education	3.6000	3,6000	3.6000
Tort Immunity	As Needed	.7697	.8022
Building	.50000	.5000	.5000
Special Education	.04000	.0400	.0400
Transportation	.20000	,2000	.2000
Municipal Retirement	As Needed	.1155	.1203
Working Cash	.05000	.0500	.0500
Social Security	As Needed	.0769	.0802
Life Safety	.05000	.0500	.0500
Debt Service	As Needed	.3974	.4123
Technology & Leasing	.05000	0500	0500
-		5,8495	5.9050

3. SPECIAL TAX LEVIES AND RESTRICTED EQUITY

(A) Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. None of the fund's equity represents the excess of cumulative receipts over cumulative disbursements, which is restricted for future special education disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(B) School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Capital Projects Fund. None of the fund's equity represents the excess of cumulative receipts over cumulative disbursements which is restricted for future capital improvement disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(C) Municipal Retirement

Cash receipts and the related disbursements of this restricted tax levy are accounted for in the Municipal Retirement Fund. A portion of this fund's equity, \$226,396, represents the excess of cumulative receipts over cumulative disbursements, which is restricted for future retirement disbursements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.

(D) Federal Grant Funds

A portion of the fund balance is reserved for federal grant funds that have not been spent.

	<u>2018</u>	2017
Title I	\$ -0-	\$ -0-

4. <u>CASH AND INVESTMENTS</u>

As of June 30, 2018, the district had the following cash deposits and investments:

Cash deposits with local financial institutions	\$ 3,356,296
Certificates of Deposit with local financial institutions	29,891
Cash invested with Illinois Funds	7,745,825
Total Cash and Investments	<u>\$ 11,132,012</u>

Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy:

The district is allowed to invest in securities as authorized by Chapter 30 Section ILCS 235/2, 235/5 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The district's investment policy is consistent with the *Illinois Compiled Statutes*.

Disclosures Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the investment maturity, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the district manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2018, the district's investments were deposits and certificates of deposit in financial institutions. All deposits are demand or term deposits or government security investments with maturities less than thirteen months.

Disclosures Relating to Credit Risk:

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

Concentration of Credit Risk:

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

Custodial Credit Risk:

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the district in the district's name.

The district's deposits with financial institutions were fully collateralized during the year.

Investment in External Investment Pool

The District is a voluntary participant in the Illinois Funds Money Market Fund, a money market fund created in 1975 by the Illinois General Assembly to permit participants to pool their investment funds. The Illinois Funds Money market Fund invests in U.S. Treasury bills and notes backed by the full faith and credit of the U.S. Treasury and in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements. The time deposits are collateralized 105% over FDIC Insurance with U.S. Treasury obligations and marked to market on a weekly basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency. The individual participant's maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore, no collateral is identified with each individual participant's account. The value of the District's investment in this pool is reported at cost, which approximates market. Investors are not required to maintain minimum account balances.

Foreign Currency Risk:

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk.

5. <u>CHANGES IN GENERAL FIXED ASSETS</u>

	Balance			Balance	Accum.	Book
	<u>7/1/17</u>	Additions	<u>Deletions</u>	6/30/18	Depr.	<u>Val</u> ue
Land	\$ 12,804	\$ -0-	\$ -0-	\$ 12,804	\$ -0-	\$ 12,804
Improvements	5,391,263	214,047	-0-	5,605,310	2,152,968	3,452,342
Buildings & Improvements	12,263,338	- 0-	-0-	12,263,338	6,669,032	5,594,306
Transportation Equipment	623,158	-0-	~()~	623,158	332,589	290,569
Other Equipment	4,089,297	63,614		4,152,911	3,796,327	<u>356,584</u>
Total General Fixed Assets	\$ 22,379,860	<u>\$ 277,661</u>	<u>\$0-</u>	\$ 22,657,521	<u>\$ 12,950,916</u>	\$ 9,706,605

These assets are valued at cost.

6. RETIREMENT FUND COMMITMENTS

(A) <u>Illinois Teachers Retirement System</u>

General Information about the Pension Plan

Plan Description

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

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/cafrs/fy2017; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-4675, option 2.

Benefits Provided

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2019.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2018, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$4,207,350 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2018, were \$34,436, and are deferred because they were paid after the June 30, 2017 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$-0-were paid from federal and special trust funds that required employer contributions of \$-0-. These contributions are deferred because they were paid after the June 30, 2017 measurement date.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer paid \$-0- to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

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

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

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

Employer's proportionate share of the net pension liability	\$	779,340
State's proportionate share of the net pension liability		
associated with the employer	42	2,751,011
Total	\$ 43	3,530,351

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, the rolled forward to June 30, 2017. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the employer's proportion was 0.0010201040 percent, which was a decrease of .0001297388 from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the employer recognized pension expense of \$4,207,350 and revenue of \$4,207,350 for support provided by the state. At June 30, 2018, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		ed Outflows ources	Deferre of Rese	ed Inflows ources
Differences between expected and actual experience Net difference between projected and actual earning		8,464	\$	360
on pension plan investments		535		-0-
Changes of assumptions		52,015	2	22,395
Changes in proportion and differences between employer contributions and proportionate share				,
of contributions		-0-	38	83,908
Employer contributions subsequent to the				
measurement date	_	-0-		-0-
Total	<u>\$</u>	61,014	\$ 40	06,663

\$(345,649) reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended June 30,	
2019	\$(125,860)
2020	(110,158)
2021	(69,286)
2022	(37,268)
2023	(3,077)

Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully generational basis using projection table MP-2014. The same assumptions were used in the June 30, 2016 actuarial valuation.

The long-term expected rate of return on pension plan investments was determined using a buildingblock method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

	Target	Long-Term Expected
Asset Class	Allocation	Real Rate of Return
U.S. equities large cap	14.4%	6.94%
U.S. equities small/mid cap	3.6	8.09
International equities developed	14,4	7.46
Emerging market equities	3.6	10.15
U.S. bonds core	10.7	2.44
International debt developed	5,3	1.70
Real estate	15.0	5.44
Commodities (real return)	11,0	4.28
Hedge funds (absolute return)	8.0	4.16
Private equity	14.0	10.63
Total	100%	

Discount Rate

At June 30, 2017, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was a change from the June 30, 2016 rate of 6.83 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 1's liability is partially-funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered so the long-term expected rate of return on TRS Investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83 percent. The discount rate was lower than the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier 2 were not sufficient to cover all projected benefit payments.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Employer's proportionate share of the net pension liability	\$ 957,522	\$ 779,340	\$ 633,395

TRS Fiduciary Net Position

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

Payables to TRS

If the employer reported payables to TRS, information required by paragraph 122 of Statement No. 68 should be disclosed.

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY Teachers' Retirement System of the State of Illinois (Dollar amounts in thousands)

	FY17*	FY16*	FY15*	FY14*
Employer's proportion of the net pension liability	.0010201040	.0011498428	.0016711618	.0020492407
Employer's proportionate share of the net pension liability	\$ 779,340	\$ 907,640	\$ 1,094,779	\$ 1,247,132
State's proportionate share of the net pension liability				
associated with the Employer	42,751,011	46,515,908	37,220,971	35,457,706
Total	\$ 43,530,351	\$ 47,423,548	\$ 38,315,750	\$ 36,704,838
Employer's covered-employee payroll	\$ 5,937,232	\$ 5,776,748	\$ 5,860,299	\$ 5,749,420
Employer's proportionate share of the net pension liability				_
as a percentage of its covered-employee payroll	13,13%	13.39%	18.68%	15.66%
Plan fiduciary net position as a percentage of the total				
pension liability	39.3%	36.4%	41.5%	43.0%
*The amounts presented were determined as of the prior fiscal:	vear end.			

SCHEDULE OF EMPLOYER CONTRIBUTIONS Teachers' Retirement System of the State of Illinois (Dollar amounts in thousands)

	FY17	FY16	FY15	FY14
Statutorily-required contribution	\$ 568,787	\$ 561,951	\$ 584,858	\$ 600 444
Contributions in relation to the statutorily-required contribution	568,512	545,270	584,583	600,341
Contribution deficiency (excess)	\$ 275	\$ 16,681	<u>\$ 275</u>	\$ 103
Employer's covered-employee payroll	\$ 5,937,232	\$ 5,776,748	\$ 5,860,299	\$ 5,749,420
Contributions as a percentage of covered-employee payroll	9.58%	9.73%	9.90%	10.44%

The information in both schedules will accumulate until a full 10 year trend is presented as required by Statement No. 68.

Notes to Required Supplementary Information

Changes of assumptions

For the 2017 and 2016 measurement years, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

(B) <u>Illinois Municipal Retirement Fund</u>

IMRF Plan Description

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

Benefits Provided

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

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

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

		IMRF
Re	tirees and Beneficiaries currently receiving benefits	64
Ina	active Plan Members entitled to but not yet receiving benefits	48
Αc	tive Plan Members	<u>51</u>
To	tal	163

Contributions

As set by statute, the Employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to financial the retirement coverage of its own employees. The Employer's annual contribution rate for calendar year 2017 was 10.77%. For the fiscal year ended June 30, 2018, the Employer contributed \$145,507 to the plan. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

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

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational
 projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from
 the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were
 applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

		Long-Term
	Portfolio	Expected
	Target	Real Rate
Asset Class	<u>Percentage</u>	of Return
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Single Discount Rate

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

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

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

Changes in the Net Pension Liability

	Total		
	Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability
	<u>(A)</u>	(B)	(A) - (B)
Balances at December 31, 2016	\$7,127,814	\$ 6,290,377	\$ 837,437
Changes for the year:			
Service Cost	137,028	0	137,028
Interest on the Total Pension Liability	525,196	0	525,196
Changes of Benefit Terms	0	0	0
Differences Between Expected and Actual			
Experience of the Total Pension Liability	70,014	0	70,014
Changes of Assumptions	(233,461)	0	(233,461)
Contributions - Employer	0	139,644	(139,644)
Contributions - Employees	0	60,676	(60,676)
Net Investment Income	0	1,119,759	(1,119,759)
Benefit Payments, including Refunds of			
Employee Contributions	(387,423)	(387,423)	0
Other (Net Transfer)	0	(116,784)	<u>116,784</u>
Net Changes	111,354	815,872	(704,518)
Balances at December 31, 2017	\$ 7,239,168	\$ 7,106,249	\$ 132,919

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

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

	Ci	urrent Discount	
	1% Lower	Rate	1% Higher
	(6.50%)	<u>(7.50%)</u>	(8.50%)
Net Pension Liability/(Asset)	\$ 939,679	\$ 132,919	\$ (546,547)

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

For the year ended June 30, 2018, the Employer recognized pension expense of \$274,058. At June 30, 2018, the Employer reported deferred outflows or resources and deferred inflows or resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension		
Expense in Future Periods		
Differences between expected and actual experience	\$ 93,974	\$ -0-
Changes of assumptions	-0-	146,793
Net Difference between projected and actual earnings		,
on pension plan investments	205,419	527,501
Total Deferred Amounts to be recognized in		
pension expense in future periods.	\$ 299,393	\$ 674,294
Pension Contributions made subsequent to the	·	,
Measurement Date	<u>-0-</u>	-0-
Total Deferred Amounts Related to Pensions	<u>\$ 299,393</u>	<u>\$ 674,294</u>

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

Year Ending	Net Deferred Outflows
December 31	of Resources
2018	\$ (43,832)
2019	(74,868)
2020	(124,325)
2021	(131,876)
2022	-0-
Thereafter	0-
Total	<u>\$ (374,901)</u>

Multiyear Schedule of Contributions Last 10 Calendar Years

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 131,200	\$ 135,504	\$ (4,304)	\$ 1,072,770	12.63%
2015	131,062	132,257	(1,195)	1,146,653	11.53%
2016	134,367	134,368	(1)	1,197,567	11.22%
2017	139,643 *	139,644	(1)	1,296,595	10.77%

^{*} Estimated based on contribution rate of 10.77% and covered valuation payroll of \$1,296,595.

Note to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years for which information is available.

Schedules of Required Supplementary Information Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Last 10 Calendar Years (Schedule to be built prospectively from 2014)

2008

$\frac{2017}{2016}$ $\frac{2015}{2015}$ $\frac{2013}{2014}$ $\frac{2012}{2013}$ $\frac{2010}{2010}$ $\frac{2009}{2009}$	\$ 137,028 \$ 130,187 \$ 121,695 \$ 134,180 525,196 491,487 465,690 436,047 0	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$ 139,644 \$ 134,368 \$ 132,257 \$ 135,504 60,676 64,141 52,879 50,740 1,119,759 404,936 29,451 346,179 (387,423) (376,076) (387,100) (365,128) (116,784) 143,608 59,416	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	132,919 837,437 783,024 358,962	F 98.16% 88.25% 88.32% 94.35% \$1,296,595 \$1,197,567 \$1,146,653 \$1,072,770	.ca 10.75% 69 93% 33 46%
Calendar Year Ending December 31,	Total Pension Liability Service Cost Interest on the Total Pension Liability Benefit Changes Differences between Expected and Actual Experience Assumption Changes Benefit Payments and Refunds	Net Change in Total Pension Liability Total Pension Liability - Beginning Total Pension Liability - Ending (a)	Plan Fiduciary Net Position Employer Contributions Employee Contributions Pension Plan Net Investment Income Benefit Payments and Refunds Other	Net Change in Plan Fiduciary Net Position Plan Fiduciary Net Position - Beginning Plan Fiduciary Net Position - Ending (b)	Net Pension Liability/(Asset) - Ending (a) - (b)	Plan Fiduciary Net Position as a Percentage of Total Pension Liability Covered Valuation Payroll	Iver rension Liabnity as a rereentage of Covered Valuation Payroll

Note to Schedule:
This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years for which information is available.

Employer

Required Supplementary Information

Notes to Schedule of Contributions

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2017 Contribution Rate*

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2017 Contribution Rates:

Actuarial Cost Method:

Aggregate entry age normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

Non-Taxing bodies: 10 year rolling period.

Taxing bodies (Regular, SLEP, and ECO groups): 26 year closed period Early Retirement Incentive Plan liabilities; a period up to 10 years selected

by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed

over 30 years).

Asset Valuation Method:

5 year smoothed market; 20% corridor

Wage Growth:

3.5%

Price Inflation:

2.75%, approximate; No explicit price inflation assumption is used in this

valuation.

Salary Increases:

3.75% to 14.50%, including inflation

Investment Rate of Return:

7.50%

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience

study of the period 2011 to 2013.

Mortality:

For non-disabled retirees, and IMRF specific mortality table was used with fully generations projection scale MP-2014 (based year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (based year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes:

There were no benefit changes during the year.

^{*} Based on Valuation Assumptions used in the December 31, 2015, actuarial valuation.

(C) Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those not qualifying for coverage under the Illinois Municipal Retirement Fund are covered under social security.

7. <u>CHANGES IN GENERAL LONG-TERM DEBT</u>

At June 30, 2018, the district's general long-term debt consisted of various bond issues. Changes in long-term debt for the year ended June 30, 2018 are as follows:

		Balance	Add	itional		Balance
		<u>7/01/17</u>	<u>Obli</u>	gations	Retirements	<u>6/3</u> 0/18
A)	2010 General Obligation School Bonds	\$ 5,105,000	\$	-0-	\$ 295,000	\$4,810,000
B)	2014 General Obligation School Bonds	600,000		-0-	145,000	455,000
	Total	\$ 5,705,000	\$	-0-	\$ 440,000	\$ 5,265,000

The interest rates vary from 1.00% to 5.75% on the various bond issues.

The annual requirements to amortize the district's bonded debt outstanding as of June 30, 2018 are as follows:

<u>Year</u>	<u>Principal</u>	Interest	Total
2019	\$ 460,000	\$ 213,785	\$ 673,785
2020	475,000	195,513	670,513
2021	495,000	174,395	669,395
2022	360,000	155,102	515,102
2023	375,000	139,154	514,154
2024 - 2028	2,115,000	449,727	2,564,727
2029 - 2030	985,000	44,045	1,029,045
	\$ 5,265,000	\$ 1,371,721	\$ 6,636,721

A. 2010 General Obligation School Bonds

The district issued new bonds in 2010 to repay the balance of the 1998 General Obligation Bonds and issue \$2,700,000 in additional new money for district improvements. The following is a summary of the General Obligation Bonds of the district for the year ended June 30, 2018:

General Obligation Bonds Payable - July 1, 2017	. \$ 5,105,000
Bonds Issued	-0-
Bond Retired	(295,000)

General Obligation Bonds Payable - June 30, 2018 \$4,810,000

At June 30, 2018, the annual cash flow requirements of bond principal and interest was as follows:

Year Ending				
June 30,	Int. Rate	<u>Principal</u>	Interest	Total Amount
2019	3.95%	\$ 310,000	\$ 206,249	\$ 516,249
2020	5.75%	325,000	190,632	515,632
2021	5.75%	340,000	172,682	512,682
2022	4.85%	360,000	155,102	515,102
2023	3.85%	375,000	139,154	514,154
2024	4.00%	390,000	124,135	514,135
2025	4.10%	405,000	108,032	513,032
2026	4.15%	420,000	91,015	511,015
2027	4.25%	440,000	72,950	512,950
2028	4.35%	460,000	53,595	513,595
2029	4.40%	485,000	32,920	517,920
2030	4.45%	500,000	11,125	511,125
		\$4,810,000	\$ 1,357,591	\$ 6,167,591

These bonds were issued August 1, 2010, interest payable will be June 1 and December 1 and the principal is due December 1.

B. <u>2014 General Obligation School Bonds</u>

The district issued new bonds in 2014 in the amount of \$1,015,000 for district improvements. The following is a summary of the General Obligation Bonds of the district for the year ended June 30, 2018:

General Obligation Bonds Payable - July 1, 2017	\$	600,000
Bonds Issued		-0-
Bond Retired		(145,000)
General Obligation Bonds Payable - June 30, 2018	<u>\$</u>	455,000

At June 30, 2018, the annual cash flow requirements of bond principal and interest was as follows:

y ear Ending				
June 30,	Int. Rate	<u>Principal</u>	Interest	Total Amount
2019	1.60%	\$ 150,000	\$ 7,536	\$ 157,536
2020	1.94%	150,000	4,881	154,881
2021	2.210%	155,000	<u>1,713</u>	<u> 156,713</u>
		<u>\$ 455,000</u>	<u>\$ 14,130</u>	<u>\$ 469,130</u>

These bonds were issued July 9, 2014, interest payable will be June 1 and December 1 and the principal is due December 1. Interest rates vary from .49 to 2,210%.

8. <u>LEGAL DEBT MARGIN</u>

The Illinois School Code limits the amount of indebtedness to 13.8% of \$129,921,300, the most recent available equalized assessed valuation of the district. The district's debt limit as of June 30, 2018 is \$17,929,139 less the outstanding debt of \$5,265,000, leaves the district with a debt margin of \$12,664,139.

Assessed Valuation	129,921,300		
Legal Debt Limitations 13.8% of Assessed Valuation	x 13.8%		
Legal Debt Limit Bonded Debt 6/30/18	17,929,139 (5,265,000)		
Legal Debt Margin	_12,664,139		

9. ACCUMULATED UNPAID VACATION AND SICK PAY

The liability of the district for accumulated vacation has not been recorded in the General Long-Term Account Group.

No liability is recorded in governmental funds since the current portion of the liability is not considered significant.

OVER-EXPENDITURE OF BUDGET

The district operated within the legal confines of the budget during fiscal year 2018, except for the Education Fund which was over-expended by \$731,686, and the Debt Service Fund which was over-expended by \$143,170.

11. <u>CONTINGE</u>NCIES

The district receives federal and state grant funds which are subject to audit by the granting agencies. The district received these funds based on expenditure reports submitted by the district. The School Board believes any adjustments that may arise from these audits will be insignificant to the district.

12. RISK MANAGEMENT

The district's risk management expenses are recorded in the Tort Fund. Significant losses are covered by commercial insurance (i.e., property, liability, workmen's comp.) for all major programs. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

13. BENEFITS

A. Employee Benefits

The district maintains a health insurance policy for the district's employees. The district pays a portion of the premium for all full-time employees. The district is obligated for monthly premiums and can withdraw with proper notice. Coverages are provided for all medical issues.

B. Post-Employment Benefits

Retired employees can receive insurance benefits through the system they receive retirement from. The district also offers Cobra Insurance coverage to employees that need health insurance after retirement. The retiree pays the full cost of the insurance.

14. <u>USE OF ESTIMATES</u>

The preparation of financial statements in conformity with generally accepted accounting principles is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates,

15. <u>2017 TAX LEVY ADVANCE</u>

The current year cash and fund balances in the Education, Operations and Maintenance, Transportation, Working Cash and Debt Service, Tort Fund, and Municipal Retirement/Social Security Fund include \$323,390 advance of 2017 levy taxes. The fund balances restated would be as follows:

Education Fund Fund Balance (as reported) Less subsequent year tax levy advance	6/30/18 3,125,928 (202,710)	6/30/17 2,658,344 (188,620)
Fund Balance (restated for comparability)	2,923,218	2,469,724
Operations & Maintenance Fund Fund Balance (as reported) Less subsequent year tax levy advance Fund Balance (restated for comparability)	2,952,323 (27,464) 2,924,859	2,639,391 (25,566) 2,613,825
Transportation Fund Fund Balance (as reported) Less subsequent year tax levy advance	464,210 (10,979)	313,680 (10,229)
Fund Balance (restated for comparability)	<u>453,231</u>	303,451

Municipal Retirement/Social Security Fund Fund Balance (as reported) Less subsequent year tax levy advance	6/30/18 226,396 (10,853)	6/30/17 248,765 (10,265)
Fund Balance (restated for comparability)	<u>215,543</u>	238,500
Debt Service Fund Balance (as reported) Less subsequent year tax levy advance	126,909 (22,449)	126,359 (21,083)
Fund Balance (restated for comparability)	104,460	105,276
Capital Projects Fund Fund Balance (as reported) Less subsequent year tax levy advance	1,452,044	1,556,175 0-
Fund Balance (restated for comparability)	1,452,044	1,556,175
Working Cash Fund Fund Balance (as reported) Less subsequent year tax levy advance	1,485,055 (2,745)	1,410,380 (2,561)
Fund Balance (restated for comparability) Tort Fund	1,482,310	1,407,819
Fund Balance (as reported) Less subsequent year tax levy advance	743,689 (43,445)	398,214 (41,045)
Fund Balance (restated for comparability)	<u>700,244</u>	357,169
<u>Life Safety</u> Fund Balance (as reported) Less subsequent year tax levy advance	253,036 (2,745)	189,644 (2,561)
Fund Balance (restated for comparability)	<u>250,291</u>	<u>187,083</u>

16. <u>INTERFUND RECEIVABLES AND PAYABLES</u>

Interfund loans made and outstanding at year end were as follows:

<u>Loan To</u>	<u>Loan From</u>	<u>Amount</u>
Tort Fund	Education Fund	\$ 34.638

17. JOINT VENTURE - FORD COUNTY SPECIAL EDUCATION CO-OP

The district and Paxton-Buckley-Loda Community Unit No. 10 within Ford County, have entered into a joint agreement to assist each other in providing special education programs and services to the students enrolled through the member districts. Each district has a financial responsibility for annual and special assessments as established by the Board.

Complete financial statements for the co-operation can be obtained from the administrative agent, which is Gibson City-Melvin-Sibley Community Unit No. 5.

18. INTERFUND TRANSFERS

There were interfund transfers at June 30, 2018 from Operations and Maintenance Fund to Debt Service Fund in the amount of \$145,000. Bond principal payments being paid from Operations and Maintenance Fund are required to be paid out of the Debt Service Fund.

19. FUND BALANCE REPORTING

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

- A. Non-spendable Fund Balance the non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district, all such items are expensed at the time of purchase, so there is nothing to report for this classification.
- B. Restricted Fund Balance the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The district has several revenue sources received within different funds that also fall into these categories:
 - Special Education cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.
 - 2. State Grants proceeds from state grants and the related expenditures have been included in the Education Fund. At June 30, 2018, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.
 - Federal Grants proceeds from federal grants and the related expenditures have been included
 in the Education Fund. At June 30, 2018, expenditures disbursed from federal grants exceeded
 the revenues received for those specific purposes in the Education Fund, resulting in no restricted
 balances.
 - 4. Social Security cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2018, expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted fund balance in the Municipal Retirement/Social Security Fund.
 - 5. IMRF cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$226,396. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

- 6. School Facility Occupation Tax cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Capital Projects Fund. None of this fund's equity represents the excess of cumulative receipts over cumulative disbursements, which is restricted for future capital improvements in accordance with Chapter 122, Paragraph 17-2.2A of the Illinois Revised Statutes.
- C. Committed Fund Balance the committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The School Board made no commitments.

- D. Assigned Fund Balance the assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted or committed. Intent may be expressed by (a) the School Board itself, or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.
- E. Unassigned Fund Balance the unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes with the General Funds. Unassigned Fund Balance amounts are shown in the financial statements are Unreserved Fund Balances in the Education, Operations and Maintenance, Transportation and Working Cash Funds.
- F. Regulatory Fund Balance Definitions Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.
- G. Reconciliation of Fund Balance Reporting the first five columns of the first table represent Fund Balance Reporting according to generally accepted accounting principles. The two columns of the second table represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparations of the financial statements.

Generally Accepted Accounting Principles

Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned
Education	0	0	0	0	3,125,928
Operations & Maintenance	0	0	0	0	2,952,323
Debt Service	0	126,909	0	0	0
Transportation	0	0	0	- 0	464,210
Municipal Retirement	0	226,396	0	0	0
Capital Projects	0	1,452,044	0	0	0
Working Cash	0	0	0	0	1,485,055
Tort Liability	0	743,689	0	- 0	0
Fire Prevention and Safety	0	253,036	0	0	0

Regulatory Basis

Fund	Financial Statements-Reserved	Financial Statements-Unreserved	
Education	0	3,125,928	
Operations & Maintenance	0	2,952,323	
Debt Service	0	126,909	
Transportation	0	464,210	
Municipal Retirement	226,396	0	
Capital Projects	0	1,452,044	
Working Cash	0	1,485,055	
Tort Liability	0	743,689	
Fire Prevention and Safety	0	253,036	

H. Expenditures of Fund Balance - unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.