



ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217785-8779

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

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

School District  
 Joint Agreement

School District/Joint Agreement Information	Accounting Basis:	Certified Public Accountant Information
(See instructions on inside of this page.) School District/Joint Agreement Number <b>50-082-2030.17</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm <b>Schorb &amp; Schmersahl, LLC</b> Name of Audit Manager <b>James R. Schmersahl</b> Address <b>518 North Main Street</b> City <b>Columbia</b> State <b>IL</b> Zip Code <b>62236</b> Phone Number <b>618-281-5195</b> Fax Number <b>618-281-6101</b> IL License Number (9 digit) <b>66-003932</b> Expiration Date <b>11/30/2018</b> Email Address: <b>jim@stcpe.com</b>
Name of School District/Joint Agreement: <b>O'Fallon Township High School District 203</b> Address: <b>600 S. Smiley Street</b> City <b>O'Fallon</b> Email Address: <b>62269</b> Zip Code <b>62269</b>	Filing Status: <b>Submit electronic AFR directly to ISBE</b> Click on the Link to Submit: Send ISBE a File <b>0</b>	ISBE Use Only <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC <input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued? <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:	Regional Superintendent/Cook ISC Name (Type or Print) <b>Susan Sarfaty</b> Email Address: <b>ssarfaty@stclair.k12.il.us</b> Telephone: <b>618-825-3900</b> Fax Number <b>618-825-3999</b> Signature & Date: <b>Susan Sarfaty 11/14/18</b>
District Superintendent/Administrator Name (Type or Print) <b>Dr. Darcy G. Benway</b> Email Address: <b>BenwayD@oths.us</b> Telephone: <b>618-632-3507</b> Fax Number: <b>618-632-6484</b> Signature & Date: <b>Darcy G. Benway 11/14/18</b>	Township Treasurer Name (type or print) Email Address: Telephone: Signature & Date:	This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: Joint agreement supplementary/statistical schedules may not be applicable) This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing), 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, 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 Report (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
5. Submit Paper Copy of AFR with Signatures
  - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
  - Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
  - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendents' office no later than October 15, annually.
  - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Federal Single Audit 2 CFR 200.500
6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. Qualifications of Auditing Firm
  - School District/ Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
  - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2.10-20.19.6]
- 3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21]
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue Sharing Act [30 ILCS 115/12]
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/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 5/3-27.2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code [105 ILCS 5/3-15.1, 5/10-17, 5/17-1].

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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.

Empty rectangular box for providing reasons for findings.

**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, 3120, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2018, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (450)						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)		1				
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						
Total						

- Revenue Code (3110-5p Ed Personnel, 3510-5p Ed Transportation, 3500-Regular/Vocational Transportation, 3105-5p Ed Funding for Children Requiring Services, 3100-5p Ed Private Facilities, 3120-5p Ed Regular Orphanage Individual, 3950-Regular Orphans & Foster Children)

**PART E - QUALIFICATIONS OF AUDITING FIRM**

- School District/Join 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:**

Schorb & Schmersahl, LLC  
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]*  
Signature

11/13/2018  
mm/dd/yyyy

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

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**FINANCIAL PROFILE INFORMATION**

Required to be completed for School Districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2017 Equalized Assessed Valuation (EAV):

Rate(s): Educational  + Operations & Maintenance  + Transportation  = Combined Total  Working Cash

**B. Results of Operations \***

\* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

Receipts/Revenues	23,861,108	Disbursements/Expenditures	21,979,460	Excess/ (Deficiency)	1,881,648	Fund Balance	12,657,167
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**C. Short-Term Debt \*\***

\*\* The numbers shown are the sum of entries on page 25.

CPRT Notes	0	TAWs	0	TANs	0	TO/EMP. Orders	0	GSA Certificates	0	Total	0
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**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

a.  6.9% for elementary and high school districts,  13.8% for unit districts.

Long-Term Debt Outstanding:

**c. Long-Term Debt (Principal only)**

Acct	511	38,620,000
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**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filled Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>															
4																
5																
6																
7	<b>District Name:</b>	O'Fallon Township High School District 203														
8	<b>District Code:</b>	50-082-2030.17														
9	<b>County Name:</b>	St. Clair														
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	12,657,167.00														
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	23,861,108.00														
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	0.00														
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	21,979,460.00														
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	23,861,108.00														
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	0.00														
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)															
21	Possible Adjustment:	0														
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	16,713,704.00														
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	61,054.06														
26																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	0.00														
29	EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10)	10,139,945.07														
30																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H37)	38,620,000.00														
33	Total Long-Term Debt Allowed (P3, Cell H31)	63,808,135.85														
34																
35	<b>Total Profile Score: 3.80 *</b>															
36																
37	<b>Estimated 2019 Financial Profile Designation: RECOGNITION</b>															
38																
39																
40																
41																
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\* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		3,410,551	5,692,270	2,294,701	2,065,410	1,267,817	16,909	5,545,074	1,331,030	3,110,792
5	Investments	120			31,360				399		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		3,410,551	5,692,270	2,326,061	2,065,410	1,267,817	16,909	5,545,473	1,331,030	3,110,792
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	418,195	66		81				7	
32	Deferred Revenues & Other Current Liabilities	490	2,397,063	792,212	1,399,044	316,887	334,313		132,033	428,587	132,033
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		2,815,258	792,278	1,399,044	316,968	334,313	0	132,033	428,594	132,033
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714			927,017	1,748,442	933,504	16,909		902,436	2,978,759
39	Unreserved Fund Balance	730	995,293	4,899,992					5,413,440		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		3,410,551	5,692,270	2,326,061	2,065,410	1,267,817	16,909	5,545,473	1,331,030	3,110,792

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

1	A	B	L	M	N
2	<b>CURRENT ASSETS (100)</b>				
3	Cash (Accounts 111 through 115) <sup>1</sup>		998,701		
4	Investments	120			
5	Taxes Receivable	130			
6	Interfund Receivables	140			
7	Intergovernmental Accounts Receivable	150			
8	Other Receivables	160			
9	Inventory	170			
10	Prepaid Items	180			
11	Other Current Assets (Describe & Itemize)	190			
12	<b>Total Current Assets</b>		998,701		
13	<b>CAPITAL ASSETS (200)</b>				
14	Works of Art & Historical Treasures	210			
15	Land	220		3,689,740	
16	Building & Building Improvements	230		46,349,258	
17	Site Improvements & Infrastructure	240		1,885,123	
18	Capitalized Equipment	250		499,670	
19	Construction in Progress	260			
20	Amount Available in Debt Service Funds	340			2,376,051
21	Amount to be Provided for Payment on Long-Term Debt	350			36,293,939
22	<b>Total Capital Assets</b>			52,423,791	38,620,000
23	<b>CURRENT LIABILITIES (400)</b>				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current Liabilities	490			
32	Due to Activity Fund Organizations	493	965,417		
33	<b>Total Current Liabilities</b>		965,417		
34	<b>LONG-TERM LIABILITIES (500)</b>				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			38,620,000
36	<b>Total Long-Term Liabilities</b>				38,620,000
37	Reserved Fund Balance	714	33,284		
38	Unreserved Fund Balance	730			
39	Investment in General Fixed Assets			52,423,791	
40	<b>Total Liabilities and Fund Balance</b>		998,701	52,423,791	38,620,000



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

A	B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tot
<b>RECEIPTS/REVENUES</b>									
1 LOCAL SOURCES	1000	10,383,311	2,733,101	5,060,931	1,106,556	1,179,818	221	472,522	1,464,079
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	7,145,779	0	0	586,559	0	0	0	0
4 FEDERAL SOURCES	4000	1,433,280	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues		18,962,370	2,733,101	5,060,931	1,693,115	1,179,818	221	472,522	1,464,079
6 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3958	9,464,923							
7 Total Receipts/Revenues		28,427,293	2,733,101	5,060,931	1,693,115	1,179,818	221	472,522	1,464,079
<b>DISBURSEMENTS/EXPENDITURES</b>									
8 Instruction	1000	12,815,212				274,857			
9 Support Services	2000	5,374,555	1,973,411		1,507,450	459,736	1,893		1,274,647
10 Community Services	3000	0	0	0	0	0	0		
11 Payments to Other Districts & Governmental Units	4000	308,832	0	0	0	0	0		0
12 Debt Service	5000	0	0	4,856,520	0	0	0		0
13 Total Direct Disbursements/Expenditures		18,498,599	1,973,411	4,856,520	1,507,450	734,593	1,893		1,274,647
14 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	9,464,923	0	0	0	0	0		0
15 Total Disbursements/Expenditures		27,963,522	1,973,411	4,856,520	1,507,450	734,593	1,893		1,274,647
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		463,771	759,690	204,411	185,665	445,225	(1,672)	472,522	189,432
<b>OTHER SOURCES/USES OF FUNDS</b>									
17 PERMANENT TRANSFER FROM VARIOUS FUNDS									
18 Abolishment of the Working Cash Fund <sup>12</sup>	7110								
19 Abatement of the Working Cash Fund <sup>12</sup>	7110								
20 Transfer of Working Cash Fund Interest	7120								
21 Transfer Among Funds	7130								
22 Transfer of Interest	7140								
23 Transfer from Capital Project Fund to O&M Fund	7150								
24 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160								
25 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170								
26 SALE OF BONDS (7200)									
27 Principal on Bonds Sold	7210								
28 Premium on Bonds Sold	7220								
29 Accrued Interest on Bonds Sold	7230								
30 Sale or Compensation for Fixed Assets <sup>6</sup>	7300								
31 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0					
32 Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
33 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
34 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
35 Transfer to Capital Projects Fund	7800			0			0		
36 ISBE Loan Proceeds	7900								
37 Other Sources Not Classified Elsewhere	7950								
38 Total Other Sources of Funds		0	0	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>									

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

A	B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Total
2									
46									
47	8110							0	
48	8120							0	
49	8130							0	
50	8140								
51	8150						0		
52	8160								
53	8170								
54	8410								
55	8420								
56	8430								
57	8440								
58	8510								
59	8520								
60	8530								
61	8540								
62	8610								
63	8620								
64	8630								
65	8640								
66	8710								
67	8720								
68	8730								
69	8740								
70	8810								
71	8820								
72	8830								
73	8840								
74	8910								
75	8990								
76		0	0	0	0	0	0	0	0
77		0	0	0	0	0	0	0	0
78		463,771	759,690	204,411	185,665	445,225	(1,672)	472,522	189,432
79		131,522	4,140,302	722,606	1,562,777	488,279	18,581	4,940,938	713,004
80									
81		595,293	4,899,992	927,017	1,748,442	933,504	16,909	5,413,440	902,436

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

A		B	K
1	Description (Enter Whole Dollars)	Acct #	[90] Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	462,422
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		462,422
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	
10	Total Receipts/Revenues		462,422
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	42,007
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		42,007
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	Total Disbursements/Expenditures		42,007
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		420,415
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
		7160	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>		
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	7170	
31	Fund <sup>5</sup>		
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	198E Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7950	
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

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

A	B	K
Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
1		
2		
46		
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