

Due to ROE on Friday, October 14th
Due to ISBE on Tuesday, November 15th
SD/JA17

☒ School District
☐ Joint Agreement

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

**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2017

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 19-022-0890-04	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Baker Tilly Virchow Krause, LLP
County Name: DuPage		Name of Audit Manager: Mike Cipolla
Name of School District/Joint Agreement: Community Consolidated School District 89		Address: 1301 West 22nd Street, Suite 400
Address: 22W600 Butterfield Road	<u>Filing Status:</u> Submit electronic AFR directly to ISBE	City: Oak Brook State: IL Zip Code: 60523
City: Glen Ellyn	Click on the Link to Submit: Send ISBE a File	Phone Number: (630) 990-3131 Fax Number: (630) 990-0039
Email Address:		IL License Number (9 digit): 066-004260 Expiration Date:
Zip Code:	0	Email Address: michael.cipolla@bakertilly.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS
District Superintendent/Administrator Name (Type or Print): Dr. Emily K. Tammaru, Ed.D.	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):
Email Address: etammaru@ccsd89.org	Email Address:	Email Address:
Telephone: 630-469-8900 Fax Number: 630-469-8936	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/17)

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 s
upporting authorization/documentation, as necessary, to use the applicable account code (cell).

3C

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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)

Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 28, line 78)

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

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

Any errors left unresolved by the **Audit Checklist/Balancing Schedule** must be explained in the itemization page.

Submit AFR Electronically

- * The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor or School District designated personnel (Please see Instructions for complete submission procedures).

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) 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.
 - 2) 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.
 - 3) 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.
- * 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](#)

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

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| <input type="checkbox"/> | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2; 10-20.19; 19-6]. |
| <input type="checkbox"/> | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. |
| <input type="checkbox"/> | 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.]. |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. |
| <input type="checkbox"/> | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5]. |
| <input type="checkbox"/> | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. |
| <input type="checkbox"/> | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28]. |
| <input type="checkbox"/> | 14. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to <i>Illinois School Code</i> [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].

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27]. |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. |
| <input type="checkbox"/> | 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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| <input type="checkbox"/> | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings). |
| <input type="checkbox"/> | 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. |
| <input checked="" type="checkbox"/> | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: <u>10/9/1991</u> (Ex: 00/00/0000) |
| <input type="checkbox"/> | 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) 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 FY2017, 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: 8/30/2017

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	76,125	3,141	46,796	33,406	63,701	223,169
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	76,125	3,141	46,795	33,406	63,701	223,168
Total						446,337

* 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)

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:**Baker Tilly Virchow Krause, LLP**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2016</u> Equalized Assessed Valuation (EAV): <u>772,532,114</u>												
8													
9	Educational Operations & Maintenance Transportation Combined Total Working Cash												
10	Rate(s): <u>0.024975</u> + <u>0.003622</u> + <u>0.001012</u> = <u>0.029610</u> <u>0.000000</u>												
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues Disbursements/Expenditures Excess/ (Deficiency) Fund Balance												
16	<u>27,335,891</u> <u>27,140,521</u> <u>195,370</u> <u>13,773,811</u>												
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes TAWs TANs TO/EMP. Orders GSA Certificates												
22	<u>0</u> + <u>0</u> + <u>0</u> + <u>0</u> + <u>0</u> +												
23	Other Total												
24	<u>0</u> = <u>0</u>												
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts, <u>53,304,716</u>												
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only) Acct												
37	Outstanding:..... <u>511</u> <u>15,958,201</u>												
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
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61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

District Name:	Community Consolidated School District 89				
District Code:	19-022-0890-04				
County Name:	DuPage				

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	13,773,811.00	0.504	Weight	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	27,335,891.00		Value	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			1.40
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	27,140,521.00	0.993	Adjustment	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	27,335,891.00		Weight	0
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			0.35
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	14,483,776.00	192.11	Weight	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	75,390.34		Value	0.10
					0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	4
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	19,443,474.51		Value	0.10
					0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	
Long-Term Debt Outstanding (P3, Cell H37)		15,958,201.00	70.06	Weight	3
Total Long-Term Debt Allowed (P3, Cell H31)		53,304,715.87		Value	0.10
					0.30

Total Profile Score: 3.90 *

Estimated 2018 Financial Profile Designation: RECOGNITION

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		10,796,859	623,508	1,478,190	893,287	512,087	0	2,170,122	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	9,193,116	1,330,355	1,217,226	371,707	298,246	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	548,776	0	0	99,873	0	0	0	0	0
9	Other Receivables	160	34,204	0	0	0	0	0	0	0	0
10	Inventory	170	0	1,024	0	0	927	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		20,572,955	1,954,887	2,695,416	1,364,867	811,260	0	2,170,122	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	161,948	982	0	18,433	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	15,708	5,777	0	40,517	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	10,211,131	1,394,858	1,276,244	439,666	312,706	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		10,388,787	1,401,617	1,276,244	498,616	312,706	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	10,184,168	553,270	1,419,172	866,251	498,554	0	2,170,122	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		20,572,955	1,954,887	2,695,416	1,364,867	811,260	0	2,170,122	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2017

	A		B	L		M	N
1	ASSETS (Enter Whole Dollars)		Acct. #	Agency Fund	Account Groups		
2					General Fixed Assets	General Long- Term Debt	
3	CURRENT ASSETS (100)						
4	Cash (Accounts 111 through 115) ¹			169,532			
5	Investments	120					
6	Taxes Receivable	130					
7	Interfund Receivables	140					
8	Intergovernmental Accounts Receivable	150					
9	Other Receivables	160					
10	Inventory	170					
11	Prepaid Items	180					
12	Other Current Assets (Describe & Itemize)	190					
13	Total Current Assets			169,532			
14	CAPITAL ASSETS (200)						
15	Works of Art & Historical Treasures	210		0			
16	Land	220		409,080			
17	Building & Building Improvements	230		45,273,082			
18	Site Improvements & Infrastructure	240		1,989,351			
19	Capitalized Equipment	250		4,419,241			
20	Construction in Progress	260		0			
21	Amount Available in Debt Service Funds	340				1,419,172	
22	Amount to be Provided for Payment on Long-Term Debt	350			14,539,029		
23	Total Capital Assets				52,090,754	15,958,201	
24	CURRENT LIABILITIES (400)						
25	Interfund Payables	410					
26	Intergovernmental Accounts Payable	420					
27	Other Payables	430					
28	Contracts Payable	440					
29	Loans Payable	460					
30	Salaries & Benefits Payable	470					
31	Payroll Deductions & Withholdings	480					
32	Deferred Revenues & Other Current Liabilities	490					
33	Due to Activity Fund Organizations	493				169,532	
34	Total Current Liabilities						169,532
35	LONG-TERM LIABILITIES (500)						
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			15,958,201		
37	Total Long-Term Liabilities				15,958,201		
38	Reserved Fund Balance	714	0				
39	Unreserved Fund Balance	730	0				
40	Investment in General Fixed Assets			52,090,754			
41	Total Liabilities and Fund Balance			169,532	52,090,754	15,958,201	

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, 2017

1	A	B	C	D	E	F	G	H	I	J
2	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) Tort
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	21,283,238	2,715,188	2,499,099	829,076	663,436	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	1,621,184	34,650	0	197,477	0	0	0	0
7	FEDERAL SOURCES	4000	655,078	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		23,559,500	2,749,838	2,499,099	1,026,553	663,436	0	0	0
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	11,114,422							
10	Total Receipts/Revenues		34,673,922	2,749,838	2,499,099	1,026,553	663,436	0	0	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	15,928,897				327,018			
13	Support Services	2000	6,330,969	2,311,789		1,321,937	323,831	0		0
14	Community Services	3000	9,348	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	1,237,581	0	0	0	0	0		
16	Debt Service	5000	0	0	2,728,739	0	0			0
17	Total Direct Disbursements/Expenditures		23,506,795	2,311,789	2,728,739	1,321,937	650,849	0		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	11,114,422	0	0	0	0	0		0
19	Total Disbursements/Expenditures		34,621,217	2,311,789	2,728,739	1,321,937	650,849	0		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		52,705	438,049	(229,640)	(295,384)	12,587	0	0	0
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
27	Transfer Among Funds	7130	0	0		0				
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0						
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0					
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			119,795					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			6,909					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			180,000					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			9,410					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	316,114	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

1	A	B	C	D	E	F	G	H	I	J
2	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) Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	119,795	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	6,909	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	180,000						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	9,410						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		126,704	189,410	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(126,704)	(189,410)	316,114	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(73,999)	248,639	86,474	(295,384)	12,587	0	0	0
79	Fund Balances - July 1, 2016		10,258,167	304,631	1,332,698	1,161,635	485,967	0	2,170,122	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2017		10,184,168	553,270	1,419,172	866,251	498,554	0	2,170,122	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	0
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		0
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	
10	Total Receipts/Revenues		0
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0
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	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

	A	B	K
1			(90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
79	Fund Balances - July 1, 2016		0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2017		0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		19,227,010	2,642,052	2,492,663	783,232	326,359	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	42,046	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					326,359				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		19,269,056	2,642,052	2,492,663	783,232	652,718	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	207,466	0	0	0	9,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		207,466	0	0	0	9,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	150,670								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	2,808								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	130,484								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		283,962								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				9,058					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				34,773					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					43,831					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	56,822	6,466	6,436	2,013	1,718	0	0	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		56,822	6,466	6,436	2,013	1,718	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	269,509								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		269,509								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	173,836	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Total District/School Activity Income		173,836	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	157,154								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		157,154								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	66,670							
96	Contributions and Donations from Private Sources	1920	27,420	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	684,523	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0			

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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) Tort	(90) Fire Prevention & Safety
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	153,490	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		865,433	66,670	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	21,283,238	2,715,188	2,499,099	829,076	663,436	0	0	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid- Sec. 18-8.05	3001	863,578	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		863,578	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	129,884			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	253,539			0					
126	Special Education - Personnel	3110	320,065	0		0					
127	Special Education - Orphanage - Individual	3120	26,571			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		730,059	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	26,936				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		26,936				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	611								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		13,024	0				
152	Transportation - Special Education	3510	0	0		184,453	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		197,477	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	0	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	34,650	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		757,606	34,650	0	197,477	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,621,184	34,650	0	197,477	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	148,186				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		148,186				0				
202	TITLE I										
203	Title I - Low Income	4300	194,235	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		194,235	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	82,174	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	24,771	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		106,945	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III-E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2017**

1	A	B	C	D	E	F	G	H	I	J	K
2	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) Tort	(90) Fire Prevention & Safety
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	8,164			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	54,830	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	45,718	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	69,796	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	27,204	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		655,078	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	655,078	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		23,559,500	2,749,838	2,499,099	1,026,553	663,436	0	0	0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)	#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,980,138	1,465,048	157,507	220,071	0	0	3,966	0	10,826,730
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	93,106	15,260	0	6,019	0	0	0	0	114,385
8	Special Education Programs (Functions 1200-1220)	1200	1,617,694	463,833	97,082	22,429	0	0	0	0	2,201,038
9	Special Education Programs Pre-K	1225	338,122	72,709	0	21,578	0	0	0	0	432,409
10	Remedial and Supplemental Programs K-12	1250	580,477	163,148	13,211	5,144	59,434	0	0	0	821,414
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	79,786	1,638	4,330	0	0	0	0	0	85,754
15	Summer School Programs	1600	6,801	1,095	0	0	0	0	0	0	7,896
16	Gifted Programs	1650	387,650	63,209	0	1,904	0	0	0	0	452,763
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	566,556	108,613	0	1,403	0	0	0	0	676,572
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						309,936			309,936
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	12,650,330	2,354,553	272,130	278,548	59,434	309,936	3,966	0	15,928,897
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	478,756	44,744	55	2,286	0	0	0	0	525,841
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0
38	Health Services	2130	260,409	97,733	4,637	7,906	0	0	0	0	370,685
39	Psychological Services	2140	189,809	24,940	3,652	773	0	0	0	0	219,174
40	Speech Pathology & Audiology Services	2150	240,316	29,661	306	2,229	0	0	0	0	272,512
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	1,169,290	197,078	8,650	13,194	0	0	0	0	1,388,212
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	219,741	46,204	37,436	3,495	0	1,884	0	0	308,760
45	Educational Media Services	2220	836,589	186,085	122,403	322,148	48,723	0	165,307	0	1,681,255
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	1,056,330	232,289	159,839	325,643	48,723	1,884	165,307	0	1,990,015
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	0	0	291,859	7,576	0	14,232	0	8,599	322,266
50	Executive Administration Services	2320	270,247	48,638	14,905	20,230	0	2,456	0	0	356,476
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	270,247	48,638	306,764	27,806	0	16,688	0	8,599	678,742

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)	#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	889,285	242,443	9,022	29,146	0	0	0	0	1,169,896
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	889,285	242,443	9,022	29,146	0	0	0	0	1,169,896
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	144,623	32,630	47,911	1,177	1,516	1,375	0	0	229,232
60	Fiscal Services	2520	111,033	34,254	8,588	23,035	3,524	349	0	0	180,783
61	Operation & Maintenance of Plant Services	2540	0	0	0	33	0	0	0	0	33
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	88,505	11,912	0	413,314	0	0	0	0	513,731
64	Internal Services	2570	0	0	0	9,515	0	0	0	0	9,515
65	Total Support Services - Business	2500	344,161	78,796	56,499	447,074	5,040	1,724	0	0	933,294
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	49,196	0	540	0	0	0	0	0	49,736
70	Staff Services	2640	58,525	17,618	2,610	0	0	0	0	0	78,753
71	Data Processing Services	2660	0	0	1,079	41,242	0	0	0	0	42,321
72	Total Support Services - Central	2600	107,721	17,618	4,229	41,242	0	0	0	0	170,810
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	Total Support Services	2000	3,837,034	816,862	545,003	884,105	53,763	20,296	165,307	8,599	6,330,969
75	COMMUNITY SERVICES (ED)	3000	0	0	9,348	0	0	0	0	0	9,348
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						1,237,581			1,237,581
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						1,237,581			1,237,581
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			0			1,237,581			1,237,581
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		16,487,364	3,171,415	826,481	1,162,653	113,197	1,567,813	169,273	8,599	23,506,795
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										52,705
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	8,035	1,823	0	0	0	0	0	0	9,858
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	285,159	28,422	1,337,792	566,808	73,161	0	10,589	0	2,301,931
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	293,194	30,245	1,337,792	566,808	73,161	0	10,589	0	2,311,789
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	293,194	30,245	1,337,792	566,808	73,161	0	10,589	0	2,311,789
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Special Education Programs	4120			0			0			0
134	Payments for CTE Programs	4140			0			0			0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400						0			0
138	Total Payments to Other Govt Units	4000			0			0			0
139	DEBT SERVICES (O&M)	5000									
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
141	Tax Anticipation Warrants	5110						0			0
142	Tax Anticipation Notes	5120						0			0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
150	Total Direct Disbursements/Expenditures		293,194	30,245	1,337,792	566,808	73,161	0	10,589	0	2,311,789
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										438,049
152											
153	30 - DEBT SERVICES (DS)										
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
155	DEBT SERVICES (DS)	5000									
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
157	Tax Anticipation Warrants	5110						0			0
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						573,644			573,644
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,154,795			2,154,795
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			300			0			300
166	Total Debt Services	5000			300			2,728,439			2,728,739
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Disbursements/ Expenditures				300			2,728,439			2,728,739
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(229,640)
170											
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	SUPPORT SERVICES - PUPILS										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS										
176	Pupil Transportation Services	2550	50,180	2,763	1,268,994	0	0	0	0	0	1,321,937
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	50,180	2,763	1,268,994	0	0	0	0	0	1,321,937
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
182	Payments for Regular Programs	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
190	Total Payments to Other Govt Units	4000			0			0			0
191	DEBT SERVICES (TR)	5000									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants	5110						0			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300									
200	DEBT (Lease/Purchase Principal Retired) ¹¹							0			0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		50,180	2,763	1,268,994	0	0	0	0	0	1,321,937
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(295,384)
206											
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		136,358							136,358
210	Pre-K Programs	1125		1,319							1,319
211	Special Education Programs (Functions 1200-1220)	1200		117,308							117,308
212	Special Education Programs - Pre-K	1225		25,358							25,358
213	Remedial and Supplemental Programs - K-12	1250		27,782							27,782
214	Remedial and Supplemental Programs - Pre-K	1275		0							0
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		0							0
217	Interscholastic Programs	1500		1,687							1,687
218	Summer School Programs	1600		488							488
219	Gifted Programs	1650		5,370							5,370
220	Driver's Education Programs	1700		0							0
221	Bilingual Programs	1800		11,348							11,348
222	Truants' Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		327,018							327,018
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		6,760							6,760
227	Guidance Services	2120		0							0
228	Health Services	2130		32,070							32,070
229	Psychological Services	2140		2,697							2,697
230	Speech Pathology & Audiology Services	2150		3,382							3,382
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
232	Total Support Services - Pupils	2100		44,909							44,909
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		7,497							7,497
235	Educational Media Services	2220		73,712							73,712
236	Assessment & Testing	2230		0							0
237	Total Support Services - Instructional Staff	2200		81,209							81,209

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										
239	Board of Education Services	2310		33							33
240	Executive Administration Services	2320		18,750							18,750
241	Service Area Administrative Services	2330		0							0
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Services	2369		0							0
251	Total Support Services - General Administration	2300		18,783							18,783
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		59,387							59,387
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
255	Total Support Services - School Administration	2400		59,387							59,387
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510		2,061							2,061
258	Fiscal Services	2520		22,521							22,521
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		59,111							59,111
261	Pupil Transportation Services	2550		4,572							4,572
262	Food Services	2560		9,219							9,219
263	Internal Services	2570		0							0
264	Total Support Services - Business	2500		97,484							97,484
265	SUPPORT SERVICES - CENTRAL										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		10,378							10,378
269	Staff Services	2640		11,681							11,681
270	Data Processing Services	2660		0							0
271	Total Support Services - Central	2600		22,059							22,059
272	Other Support Services (Describe & Itemize)	2900		0							0
273	Total Support Services	2000		323,831							323,831
274	COMMUNITY SERVICES (MR/SS)	3000		0							0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	Total Payments to Other Govt Units	4000		0							0
279	DEBT SERVICES (MR/SS)	5000									
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
281	Tax Anticipation Warrants	5110						0			0
282	Tax Anticipation Notes	5120						0			0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	Total Debt Services - Interest	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288	Total Disbursements/Expenditures			650,849				0			650,849
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,587
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payments for Special Education Programs	4120			0			0			0
301	Payments for CTE Programs	4140			0			0			0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
303	Total Payments to Other Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
305	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
307											
308	70 - WORKING CASH (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
314	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
324	DEBT SERVICES (TF)	5000									
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)	#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
328	Other Interest or Short-Term Debt	5150						0			0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
332	Excess (Deficiency) of Receipts/Revenues Over										0
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)	2000									
336	SUPPORT SERVICES - BUSINESS										
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
344	Total Payments to Other Govt Units	4000						0			0
345	DEBT SERVICES (FP&S)	5000									
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									
351								0			0
352	Total Debt Service	5000						0			0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	11,120,192
6	Tuition Payment to Charter Schools	1115	17,520
7	Pre-K Programs	1125	111,247
8	Special Education Programs (Functions 1200-1220)	1200	2,222,665
9	Special Education Programs Pre-K	1225	420,557
10	Remedial and Supplemental Programs K-12	1250	712,112
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	88,700
15	Summer School Programs	1600	45,314
16	Gifted Programs	1650	447,082
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	621,610
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	300,000
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	16,106,999
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	489,554
37	Guidance Services	2120	0
38	Health Services	2130	353,006
39	Psychological Services	2140	203,999
40	Speech Pathology & Audiology Services	2150	264,208
41	Other Support Services - Pupils (Describe & Itemize)	2190	0
42	Total Support Services - Pupils	2100	1,310,767
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	329,519
45	Educational Media Services	2220	1,695,090
46	Assessment & Testing	2230	0
47	Total Support Services - Instructional Staff	2200	2,024,609
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	331,067
50	Executive Administration Services	2320	350,067
51	Special Area Administration Services	2330	0
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	681,134

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	1,171,011
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	1,171,011
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	224,518
60	Fiscal Services	2520	177,253
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	501,294
64	Internal Services	2570	5,000
65	Total Support Services - Business	2500	908,065
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	4,040
70	Staff Services	2640	86,240
71	Data Processing Services	2660	52,500
72	Total Support Services - Central	2600	142,780
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	6,238,366
75	COMMUNITY SERVICES (ED)	3000	5,568
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	Total Payments to Other Govt Units (In-State)	4100	0
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	720,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200	720,000
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	720,000
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		23,070,933
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Describe & Itemize)	2190	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	9,612
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	2,061,718
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	2,071,330
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	2,071,330
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Special Education Programs	4120	0
134	Payments for CTE Programs	4140	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
136	Total Payments to Other Govt. Units (In-State)	4100	0
137	Payments to Other Govt. Units (Out of State)	4400	0
138	Total Payments to Other Govt Units	4000	0
139	DEBT SERVICES (O&M)	5000	
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
141	Tax Anticipation Warrants	5110	0
142	Tax Anticipation Notes	5120	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
144	State Aid Anticipation Certificates	5140	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
146	Total Debt Service - Interest on Short-Term Debt	5100	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
148	Total Debt Services	5000	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
150	Total Direct Disbursements/Expenditures		2,071,330
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/		
152			
153	30 - DEBT SERVICES (DS)		
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
155	DEBT SERVICES (DS)	5000	
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
157	Tax Anticipation Warrants	5110	0
158	Tax Anticipation Notes	5120	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
160	State Aid Anticipation Certificates	5140	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
162	Total Debt Services - Interest On Short-Term Debt	5100	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	573,182
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	2,154,795
164	DEBT SERVICES - OTHER (Describe & Itemize)	5400	1,000
165	Total Debt Services	5000	2,728,977
166	PROVISION FOR CONTINGENCIES (DS)	6000	
167	Total Disbursements/ Expenditures		2,728,977
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
169			
170			
171	40 - TRANSPORTATION FUND (TR)		
172	SUPPORT SERVICES (TR)		
173	SUPPORT SERVICES - PUPILS		
174	Other Support Services - Pupils (Describe & Itemize)	2190	0
175	SUPPORT SERVICES - BUSINESS		
176	Pupil Transportation Services	2550	1,211,625
177	Other Support Services (Describe & Itemize)	2900	0
178	Total Support Services	2000	1,211,625
179	COMMUNITY SERVICES (TR)	3000	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
182	Payments for Regular Programs	4110	0
183	Payments for Special Education Programs	4120	0
184	Payments for Adult/Continuing Education Programs	4130	0
185	Payments for CTE Programs	4140	0
186	Payments for Community College Programs	4170	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
188	Total Payments to Other Govt. Units (In-State)	4100	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
190	Total Payments to Other Govt Units	4000	0
191	DEBT SERVICES (TR)	5000	
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
193	Tax Anticipation Warrants	5110	0
194	Tax Anticipation Notes	5120	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
196	State Aid Anticipation Certificates	5140	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
198	Total Debt Services - Interest On Short-Term Debt	5100	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
200	DEBT (Lease/Purchase Principal Retired) ¹¹		0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
202	Total Debt Services	5000	0
203	PROVISION FOR CONTINGENCIES (TR)	6000	0
204	Total Disbursements/ Expenditures		1,211,625
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
206			
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
207			
208	INSTRUCTION (MR/SS)	1000	
209	Regular Programs	1100	151,769
210	Pre-K Programs	1125	1,315
211	Special Education Programs (Functions 1200-1220)	1200	117,838
212	Special Education Programs - Pre-K	1225	32,744
213	Remedial and Supplemental Programs - K-12	1250	35,478
214	Remedial and Supplemental Programs - Pre-K	1275	0
215	Adult/Continuing Education Programs	1300	0
216	CTE Programs	1400	0
217	Interscholastic Programs	1500	0
218	Summer School Programs	1600	1,495
219	Gifted Programs	1650	5,486
220	Driver's Education Programs	1700	0
221	Bilingual Programs	1800	14,079
222	Truants' Alternative & Optional Programs	1900	0
223	Total Instruction	1000	360,204
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	6,531
227	Guidance Services	2120	0
228	Health Services	2130	33,861
229	Psychological Services	2140	2,728
230	Speech Pathology & Audiology Services	2150	3,364
231	Other Support Services - Pupils (Describe & Itemize)	2190	0
232	Total Support Services - Pupils	2100	46,484
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	6,885
235	Educational Media Services	2220	74,604
236	Assessment & Testing	2230	0
237	Total Support Services - Instructional Staff	2200	81,489

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
238	SUPPORT SERVICES - GENERAL ADMINISTRATION		
239	Board of Education Services	2310	0
240	Executive Administration Services	2320	17,799
241	Service Area Administrative Services	2330	0
242	Claims Paid from Self Insurance Fund	2361	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
244	Unemployment Insurance Payments	2363	0
245	Insurance Payments (Regular or Self-Insurance)	2364	0
246	Risk Management and Claims Services Payments	2365	0
247	Judgment and Settlements	2366	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
249	Reciprocal Insurance Payments	2368	0
250	Legal Services	2369	0
251	Total Support Services - General Administration	2300	17,799
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
253	Office of the Principal Services	2410	57,686
254	Other Support Services - School Administration (Describe & Itemize)	2490	0
255	Total Support Services - School Administration	2400	57,686
256	SUPPORT SERVICES - BUSINESS		
257	Direction of Business Support Services	2510	2,440
258	Fiscal Services	2520	28,746
259	Facilities Acquisition & Construction Services	2530	0
260	Operation & Maintenance of Plant Services	2540	57,981
261	Pupil Transportation Services	2550	500
262	Food Services	2560	11,970
263	Internal Services	2570	0
264	Total Support Services - Business	2500	101,637
265	SUPPORT SERVICES - CENTRAL		
266	Direction of Central Support Services	2610	0
267	Planning, Research, Development, & Evaluation Services	2620	0
268	Information Services	2630	112
269	Staff Services	2640	10,352
270	Data Processing Services	2660	0
271	Total Support Services - Central	2600	10,464
272	Other Support Services (Describe & Itemize)	2900	0
273	Total Support Services	2000	315,559
274	COMMUNITY SERVICES (MR/SS)	3000	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
276	Payments for Special Education Programs	4120	0
277	Payments for CTE Programs	4140	0
278	Total Payments to Other Govt Units	4000	0
279	DEBT SERVICES (MR/SS)	5000	
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
281	Tax Anticipation Warrants	5110	0
282	Tax Anticipation Notes	5120	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
284	State Aid Anticipation Certificates	5140	0
285	Other (Describe & Itemize)	5150	0
286	Total Debt Services - Interest	5000	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
288	Total Disbursements/Expenditures		675,763
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
290			
291	60 - CAPITAL PROJECTS (CP)		
292	SUPPORT SERVICES (CP)	2000	
293	SUPPORT SERVICES - BUSINESS		
294	Facilities Acquisition and Construction Services	2530	0
295	Other Support Services (Describe & Itemize)	2900	0
296	Total Support Services	2000	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
298	PAYMENTS TO OTHER GOVT UNITS (In-State)		
299	Payments to Other Govt Units (In-State)	4100	0
300	Payments for Special Education Programs	4120	0
301	Payments for CTE Programs	4140	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
303	Total Payments to Other Govt Units	4000	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
305	Total Disbursements/ Expenditures		0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
307			
308	70 - WORKING CASH (WC)		
309			
310	80 - TORT FUND (TF)		
311	SUPPORT SERVICES - GENERAL ADMINISTRATION		
312	Claims Paid from Self Insurance Fund	2361	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
314	Unemployment Insurance Payments	2363	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0
316	Risk Management and Claims Services Payments	2365	0
317	Judgment and Settlements	2366	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
319	Reciprocal Insurance Payments	2368	0
320	Legal Services	2369	0
321	Property Insurance (Buildings & Grounds)	2371	0
322	Vehicle Insurance (Transporation)	2372	0
323	Total Support Services - General Administration	2000	0
324	DEBT SERVICES (TF)	5000	
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
326	Tax Anticipation Warrants	5110	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2017**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	0
329	Total Debt Services - Interest on Short-Term Debt	5000	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000	
331	Total Disbursements/Expenditures		0
332	Excess (Deficiency) of Receipts/Revenues Over		
333			
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
335	SUPPORT SERVICES (FP&S)	2000	
336	SUPPORT SERVICES - BUSINESS		
337	Facilities Acquisition & Construction Services	2530	0
338	Operation & Maintenance of Plant Services	2540	0
339	Total Support Services - Business	2500	0
340	Other Support Services (Describe & Itemize)	2900	0
341	Total Support Services	2000	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
344	Total Payments to Other Govt Units	4000	0
345	DEBT SERVICES (FP&S)	5000	
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
347	Tax Anticipation Warrants	5110	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
349	Total Debt Service - Interest on Short-Term Debt	5100	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	0
352	Total Debt Service	5000	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000	0
354	Total Disbursements/Expenditures		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3	(Enter Whole Dollars)	7-1-16 Thru 6-30-17	(from the 2016 Levy)	(from 2015 & Prior	(from the 2016 Levy)	(from the 2016 Levy)
		(from 2015 Levy & Prior Levies) *		Levies)		
				(Column B - C)		(Column E - C)
4	Educational	19,227,010	10,062,826	9,164,184	19,293,990	9,231,164
5	Operations & Maintenance	2,642,052	1,459,362	1,182,690	2,798,111	1,338,749
6	Debt Services **	2,492,663	1,335,264	1,157,399	2,560,171	1,224,907
7	Transportation	783,232	407,751	375,481	781,803	374,052
8	Municipal Retirement	326,359	163,584	162,775	313,648	150,064
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	42,046	21,757	20,289	41,717	19,960
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	326,359	163,584	162,775	313,648	150,064
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	25,839,721	13,614,128	12,225,593	26,103,088	12,488,960
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/16	Issued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long- Term Debt
31	General Obligation Bonds 2008	04/08/08	10,000,000	6	890,000				890,000	810,852
32	General Obligation Bonds 2009	02/03/09	13,460,000	6	6,990,000			1,755,000	5,235,000	4,769,448
33	2013 Debt Certificates	11/05/14	920,000	7	555,000			180,000	375,000	341,651
34	Capital Leases	08/01/13	472,742	8	242,996			119,795	123,201	112,245
35	General Obligation Bonds 2015	05/13/15	9,670,000	6	9,435,000			100,000	9,335,000	8,504,833
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			34,522,742		18,112,996	0	0	2,154,795	15,958,201	14,539,029
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Debt Certificates							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Capital Lease							
54	3. Refunding Bonds	6. Building Bonds	9. Other							
55										

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2016										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		42,046			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					0
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	42,046	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		42,046			0
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/ Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	42,046	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2017						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>										
34	included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	409,080			409,080						409,080
6	Depreciable Land	222				0			0		0	0
7	Buildings	230										
8	Permanent Buildings	231	45,371,616	49,230	147,764	45,273,082	50	21,430,999	905,462	3,577	22,332,884	22,940,198
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,040,777		51,426	1,989,351	20	1,657,460	99,468	3,342	1,753,586	235,765
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	4,976,763	143,192	700,714	4,419,241		4,056,839	441,924	805,752	3,693,011	726,230
13	5 Yr Schedule	252				0			0		0	0
14	3 Yr Schedule	253				0			0		0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	52,798,236	192,422	899,904	52,090,754	10	27,145,298	1,446,854	812,671	27,779,481	24,311,273
17	Non-Capitalized Equipment	700				179,862			17,986			
18	Allowable Depreciation								1,464,840			

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	23,506,795	
9	O&M	Expenditures 15-22, L150	Total Expenditures			2,311,789	
10	DS	Expenditures 15-22, L168	Total Expenditures			2,728,739	
11	TR	Expenditures 15-22, L204	Total Expenditures			1,321,937	
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			650,849	
13	TORT	Expenditures 15-22, L331	Total Expenditures			0	
14			Total Expenditures		\$	30,520,109	
15							
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
17							
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	9,058	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			114,385	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			432,409	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			7,896	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			309,936	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			9,348	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,237,581	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			113,197	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			169,273	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			73,161	
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			10,589	
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,154,795	
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0	
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			1,319	
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			25,358	
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			488	
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0	
74							
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	4,668,793	
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			25,851,316	
77			9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			2,035.98	
78			Estimated OEPP (Line 76 divided by Line 77)		\$	12,697.23	
79							

	A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0	
84	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
85	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
86	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			34,773	
87	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
88	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
89	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
90	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
91	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
92	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
93	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			269,509	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			173,836	
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			157,154	
96	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			0	
97	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			0	
98	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)			0	
99	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)			0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals			66,670	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts			0	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts			0	
103	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			0	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education			730,059	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education			0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed			26,936	
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast			611	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative			0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education			0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation			197,477	
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants			0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy			0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education			0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant			0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery			0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant			0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)			0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools			0	
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects			0	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources			34,650	
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)			0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title VI			0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service			148,186	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I			194,235	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV			0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			82,174	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			24,771	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins			0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments			0	
161	ED	Revenues 9-14, L260, Col C	4901 Race to the Top			0	
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant			0	
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate			0	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLP)			8,164	
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America			0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality			54,830	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools			0	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			45,718	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			69,796	
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)			27,204	
174							
175	Total Deductions for PCTC Computation Line 83 through Line 173					\$	2,346,753
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)						23,504,563
177	Total Depreciation Allowance (from page 27, Line 18, Col I)						1,464,840
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)						24,969,403
179	9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))						2,035.98
180	Total Estimated PCTC (Line 178 divided by Line 179) *					\$	12,264.07
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .				27,204			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		16,192,515		16,192,515		
20	Support Services:							
21	Pupil	2100		1,433,121		1,433,121		
22	Instructional Staff	2200		1,857,194		1,857,194		
23	General Admin.	2300		697,525		697,525		
24	School Admin	2400		1,229,283		1,229,283		
25	Business:							
26	Direction of Business Spt. Srv.	2510	229,777	9,858	229,777	9,858		
27	Fiscal Services	2520	199,780	0	199,780	0		
28	Oper. & Maint. Plant Services	2540		2,277,325	2,277,325	0		
29	Pupil Transportation	2550		1,326,509		1,326,509		
30	Food Services	2560		522,950		522,950		
31	Internal Services	2570	9,515	0	9,515	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		60,114		60,114		
36	Staff Services	2640	90,434	0	90,434	0		
37	Data Processing Services	2660	42,321	0	42,321	0		
38	Other:	2900		0		0		
39	Community Services	3000		9,348		9,348		
40	Total		571,827	25,615,742	2,849,152	23,338,417		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	571,827	Total Indirect costs:	2,849,152		
43			Total Direct Costs:	25,615,742	Total Direct Costs:	23,338,417		
44			=	2.23%	=	12.21%		
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2017 <i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i> Community Consolidated School 19-022-0890-04						
2							
3							
4							
5							
6							
7							
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡						
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)		
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits	X	X		Educational Benefits Cooperative		
15	Energy Purchasing	X	X		Illinois Gas Cooperative		
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X		Collective Liability Insurance Cooperative		
20	Investment Pools	X	X		ISDLAF		
21	Legal Services	X	X		Glenbard Tax Appeals Consortium		
22	Maintenance Services						
23	Personnel Recruitment	X	X		Glenbard Elementary Consortium		
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives	X	X		Cooperative for Special Education		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u> <u>Additional space for Column (E) - Name of LEA:</u> 						
36							
37							
38							
40							
41							
42							
43							

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330)
100 North First Street
Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Community Consolidated School District

RCDT Number: 19-022-0890-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	356,476		356,476	350,205		350,205
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	229,232	9,858	239,090	224,634	9,626	234,260
5. Internal Services	2570	9,515		9,515	5,000		5,000
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		595,223	9,858	605,081	579,839	9,626	589,465
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							-3%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

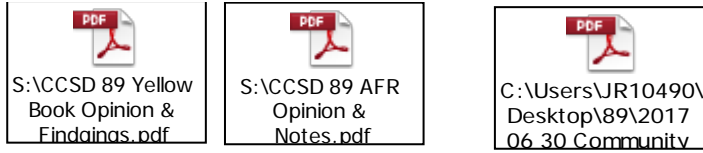
This page is provided for detailed itemizations as requested within the body of the report.

Type Below.

- | | |
|---|--|
| 1. Page 11, Row 107 Other Local Revenues | E-Rate Rebates received from telephone carriers and CASE reimbursement |
| 2. Page 12, Row 171 Other Restricted Revenue from State Sources | State funded school security grant |
| 3. Page 14, Row 272 Other Restricted Revenue from Federal Sources | Food commodities |
| 4. DS Fund - Page 18, Row 165 Debt Services - Other | Misc debt payments to banks |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: **Insert** - Select: **Object** - Select **Create New** tab -

Select file type **Adobe Acrobat or Microsoft Word**

Document - Select **Create from File** tab - Select **Browse** -

Select **file that you want to embed** - Check **Display as**

icon - Select **OK**.

If you have trouble inserting pdf files it is because you do not have the Adobe program.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	23,559,500	2,749,838	1,026,553		27,335,891
7	Direct Expenditures	23,506,795	2,311,789	1,321,937		27,140,521
8	Difference	52,705	438,049	(295,384)		195,370
9	Fund Balance - June 30, 2017	10,184,168	553,270	866,251	2,170,122	13,773,811
10	<div style="text-align: center;"> Balanced - no deficit reduction plan is required. </div>					
11						
12						
13						

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 school district/joint agreement.

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab. |
| <input type="checkbox"/> | 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable. |
| <input type="checkbox"/> | 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2. |
| <input type="checkbox"/> | 4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab. |
| <input type="checkbox"/> | 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance. |
| <input type="checkbox"/> | 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600). |
| <input type="checkbox"/> | 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520). |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 9. All entries were entered to the nearest whole dollar amount. |

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2017

DISTRICT/JOINT AGREEMENT NAME Community Consolidated School D	RCDT NUMBER 19-022-0890-04	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Emily K. Tammaru, Ed.D.		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook IL 60523	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 22W600 Butterfield Road Glen Ellyn		E-MAIL ADDRESS: michael.cipolla@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Mike Cipolla	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY LESLIE CLAY AT LCLAY@ISBE.NET.

Community Consolidated School District 89

19-022-0890-04

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

- ☐ 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- ☐ 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- ☐ 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- ☐ 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- ☐ 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- ☐ 6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 30) on Line 11. It **should not** be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as **COMMODITIES**.
- ☐ 7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Community Consolidated School District 89
19-022-0890-04
SINGLE AUDIT INFORMATION CHECKLIST

☐ * ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

Community Consolidated School District 89
19-022-0890-04

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2017

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 655,078
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		27,204
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(69,796)
AFR TOTAL FEDERAL REVENUES:		\$ 612,486

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED AFR FEDERAL REVENUES	\$ 612,486
--------------------------------------	-------------------

Total Current Year Federal Revenues Reported on SEFA:	
Federal Revenues	Column D

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

ADJUSTED SEFA FEDERAL REVENUE:	\$ -
--------------------------------	------

DIFFERENCE:	\$ 612,486
-------------	------------

[illegible]

- * NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

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

⁴ When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Community Consolidated School District 89
19-022-0890-04

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2017

Note 1: Basis of Presentation⁵

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

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

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

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash \$0

Note 5: Other Information

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

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

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

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

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

Community Consolidated School District 89
19-022-0890-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: _____

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: _____

(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
Total Amount Tested as Major		\$0

Total Federal Expenditures for 7/1/16-6/30/17

\$0

% tested as Major

#DIV/0!

Dollar threshold used to distinguish between Type A and Type B programs: _____

Auditee qualified as low-risk auditee? _____

_____ YES _____ NO

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

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

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

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

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

Community Consolidated School District 89
19-022-0890-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2017-_____ 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

Community Consolidated School District 89
19-022-0890-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2017

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

Finding Number

Condition

Current Status²⁰

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

Community Consolidated School District 89
19-022-0890-04
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017-** _____

Condition:

Plan:

Anticipated Date of Completion:

Name of Contact Person: [Name and Title of person responsible for implementation]

Management Response: [If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

²¹ Must address **each** audit finding - §200.511 (c)