

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

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**

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>		
School District/Joint Agreement Number: 19-022-2050-26		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Name of Auditing Firm: Klein Hall CPAs		
County Name: DuPage				Name of Audit Manager: Andrew Mace		
Name of School District/Joint Agreement: Elmhurst Community Unit School District 205				Address: 3957 75th Street		
Address: 162 S. York				City: Aurora	State: IL	Zip Code: 60504
City: Elmhurst				Phone Number: 630-898-5578	Fax Number: 630-225-5128	
Email Address: cwhelton@elmhurst205.org				IL License Number (9 digit): 066-003910	Expiration Date: 11/30/2018	
Zip Code: 60126				Email Address: amace@kleinhallcpa.com		
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>		<p align="center">ISBE Use Only</p>		
<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 ISC
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:		Email Address:		Email Address:		
Telephone:	Fax Number:	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 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

PART C - OTHER ISSUES

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

2. The Treasurer's Bond was inadequate at various points during the year. District had negative cash balances during the year, constituting unauthorized loans.	9. The
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PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 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: 8/31/2017

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)	380,504	14,141	316,799	238,290	249,373	1,199,107
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	380,504	14,141	316,799	238,290	249,373	1,199,107
Total						2,398,214

* 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:

[Empty box for comments]

Klein Hall CPAs

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 2016		Equalized Assessed Valuation (EAV):		2,349,723,156								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.033054	+	0.005188	+	0.001234	=	0.039480	0.000005				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	114,683,877		111,128,946		3,554,931		55,154,276						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,				324,261,796							
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		98,980,490								
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													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Elmhurst Community Unit School District 205																
8	District Code: 19-022-2050-26																
9	County Name: DuPage																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 55,154,276.00 Ratio 0.486 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) (1,311,042.00)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 111,128,946.00 Ratio 0.980 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 56,323,378.00 Days 182.45 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 98,980,490.00 Percent 69.47 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10																
34	Value 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		3.90 *		
Estimated 2018 Financial Profile Designation: <u>RECOGNITION</u>																	
* 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		48,307,677	1,983,991	5,354,643	1,481,571	1,222,412	1,865,751	4,550,139	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	39,591,589	5,904,877	5,984,550	1,404,514	1,468,252	0	5,691	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	2,714,727	0	0	661,880	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	5,221	0	0	0	0	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		90,619,214	7,888,868	11,339,193	3,547,965	2,690,664	1,865,751	4,555,830	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	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	2,515,512	151,726	0	117,809	0	22,333	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	132,141	46,366	0	2,139	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	40,845,886	5,904,877	5,984,550	1,735,454	1,468,252	0	5,691	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		43,493,539	6,102,969	5,984,550	1,855,402	1,468,252	22,333	5,691	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	47,125,675	1,785,899	5,354,643	1,692,563	1,222,412	1,843,418	4,550,139	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		90,619,214	7,888,868	11,339,193	3,547,965	2,690,664	1,865,751	4,555,830	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		1,076,968		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		1,076,968		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		715,640	
17	Building & Building Improvements	230		178,599,077	
18	Site Improvements & Infrastructure	240		14,180,887	
19	Capitalized Equipment	250		27,874,445	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			5,354,643
22	Amount to be Provided for Payment on Long-Term Debt	350			93,625,847
23	Total Capital Assets			221,370,049	98,980,490
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,076,968		
34	Total Current Liabilities		1,076,968		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			98,980,490
37	Total Long-Term Liabilities				98,980,490
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			221,370,049	
41	Total Liabilities and Fund Balance		1,076,968	221,370,049	98,980,490

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	88,579,682	11,827,595	12,307,348	3,297,749	3,096,918	238,346	34,819	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	6,455,402	0	0	990,078	0	0	0	0
7	FEDERAL SOURCES	4000	3,498,552	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		98,533,636	11,827,595	12,307,348	4,287,827	3,096,918	238,346	34,819	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	23,664,447	0	0	0	0	0		0
10	Total Receipts/Revenues		122,198,083	11,827,595	12,307,348	4,287,827	3,096,918	238,346	34,819	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	69,643,388				1,376,449			
13	Support Services	2000	26,282,155	10,012,639		4,647,110	1,845,884	1,357,912		0
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	543,654	0	0	0	0	0		
16	Debt Service	5000	0	0	34,049,789	0	0			0
17	Total Direct Disbursements/Expenditures		96,469,197	10,012,639	34,049,789	4,647,110	3,222,333	1,357,912		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	23,664,447	0	0	0	0	0		0
19	Total Disbursements/Expenditures		120,133,644	10,012,639	34,049,789	4,647,110	3,222,333	1,357,912		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		2,064,439	1,814,956	(21,742,441)	(359,283)	(125,415)	(1,119,566)	34,819	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	0							
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	18,355,000	0		0	0	0
34	Premium on Bonds Sold	7220	0	0	2,596,842	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			1,311,042					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						2,730,000		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
43	Other Sources Not Classified Elsewhere	7990	202,923	0	0	0	0	0	0	0
44	Total Other Sources of Funds		202,923	0	22,262,884	0	0	2,730,000	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	0	0				0		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0		
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	946,162	364,880				0		
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0		
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0		
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0		
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0						
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0						
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0						
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0						
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0						
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0						
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
70	Taxes Transferred to Pay for Capital Projects	8810	0	0						
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0						
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0						
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	2,730,000						
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		946,162	3,094,880	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(743,239)	(3,094,880)	22,262,884	0	0	2,730,000	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,321,200	(1,279,924)	520,443	(359,283)	(125,415)	1,610,434	34,819	0
79	Fund Balances - July 1, 2016		45,804,475	3,065,823	4,834,200	2,051,846	1,347,827	232,984	4,515,320	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2017		47,125,675	1,785,899	5,354,643	1,692,563	1,222,412	1,843,418	4,550,139	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 (90)
1	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
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	0
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	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
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

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
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		78,047,609	11,444,800	12,288,982	3,286,905	929,718	0	11,434	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	4,061,117	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,911,096				
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		82,108,726	11,444,800	12,288,982	3,286,905	2,840,814	0	11,434	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	1,968,914	0	0	0	250,000	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		1,968,914	0	0	0	250,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,984								
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	530,687								
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	68,575								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
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		602,246								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				2,600					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
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				0					
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					

**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
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
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					2,600					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	123,440	4,097	18,366	8,244	6,104	3,346	23,385	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		123,440	4,097	18,366	8,244	6,104	3,346	23,385	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,605,046								
70	Sales to Pupils - Breakfast	1612	1,480								
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	113,551								
75	Total Food Service		1,720,077								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	35,028	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	158,964	0							
80	Book Store Sales	1730	554,335	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	225,481	0							
82	Total District/School Activity Income		973,808	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	903,925								
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		903,925								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	8,201	207,813							
96	Contributions and Donations from Private Sources	1920	17,437	133,119	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	28,450	0	0	0	0	235,000	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	37,167	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	98,070								

**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
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0	0		0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
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	26,388	599	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		178,546	378,698	0	0	0	235,000	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	88,579,682	11,827,595	12,307,348	3,297,749	3,096,918	238,346	34,819	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	3,394,319	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		3,394,319	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	716,191			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	748,119			0					
126	Special Education - Personnel	3110	1,141,512	0		0					
127	Special Education - Orphanage - Individual	3120	1,135			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	10,781			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		2,617,738	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	30,826	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		30,826	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	212,617				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		212,617				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	5,317								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	88,321	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		42,555	0				
152	Transportation - Special Education	3510	0	0		947,523	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		990,078	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	106,264	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				0
164	Chicago Educational Services Block Grant	3767	0	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	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		3,061,083	0	0	990,078	0	0	0	0	0
173	Total Receipts from State Sources	3000	6,455,402	0	0	990,078	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**

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
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	518,776				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	82,249				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		601,025				0				
202	TITLE I										
203	Title I - Low Income	4300	454,937	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		454,937	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	35,218	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	1,452,763	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	323,873	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		1,811,854	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	25,400	0			0				
228	Total CTE - Perkins		25,400	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				

**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
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
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									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	7,060				0	0			
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	122,930				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	193,125	0			0	0			
269	Federal Charter Schools	4960	0	0			0	0			
270	Medicaid Matching Funds - Administrative Outreach	4991	61,880	0			0	0			
271	Medicaid Matching Funds - Fee-for-Service Program	4992	192,227	0			0	0			
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	28,114	0			0	0	0		0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,498,552	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	3,498,552	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		98,533,636	11,827,595	12,307,348	4,287,827	3,096,918	238,346	34,819	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	34,821,533	5,081,139	236,486	1,948,119	23,453	15,039	83,256	0	42,209,025
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	266	3	0	0	0	0	0	0	269
8	Special Education Programs (Functions 1200-1220)	1200	8,174,159	2,102,524	1,679,661	193,143	0	0	13,691	0	12,163,178
9	Special Education Programs Pre-K	1225	1,956,592	506,447	5,641	56,764	0	0	0	0	2,525,444
10	Remedial and Supplemental Programs K-12	1250	218,166	69,248	96,334	77,998	0	0	0	0	461,746
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	1,484,477	230,759	6,406	102,455	29,268	41,931	20,980	0	1,916,276
14	Interscholastic Programs	1500	1,157,641	38,479	216,526	70,240	0	14,637	0	0	1,497,523
15	Summer School Programs	1600	489,534	4,890	0	58,317	0	0	0	0	552,741
16	Gifted Programs	1650	1,966,462	384,583	4,871	22,017	0	0	0	0	2,377,933
17	Driver's Education Programs	1700	136,680	1,538	5,130	4,941	0	0	0	0	148,289
18	Bilingual Programs	1800	2,217,984	410,709	9,760	168,934	0	0	0	0	2,807,387
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						2,983,577			2,983,577
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 Progrms - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	52,623,494	8,830,319	2,260,815	2,702,928	52,721	3,055,184	117,927	0	69,643,388
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,167,130	163,533	0	95	0	0	0	0	1,330,758
37	Guidance Services	2120	1,641,364	241,557	5,182	10,518	0	240	0	0	1,898,861
38	Health Services	2130	36,189	9,204	1,147,146	10,499	0	0	998	0	1,204,036
39	Psychological Services	2140	894,055	111,769	0	0	0	0	0	0	1,005,824
40	Speech Pathology & Audiology Services	2150	1,364,269	219,804	0	0	0	0	0	0	1,584,073
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	5,103,007	745,867	1,152,328	21,112	0	240	998	0	7,023,552
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	3,575,344	746,848	654,505	831,473	80,482	3,279	214,922	0	6,106,853
45	Educational Media Services	2220	579,789	76,688	34,247	120,737	0	0	0	0	811,461
46	Assessment & Testing	2230	153,346	53,276	212,090	62,280	0	0	0	0	480,992
47	Total Support Services - Instructional Staff	2200	4,308,479	876,812	900,842	1,014,490	80,482	3,279	214,922	0	7,399,306
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	82,296	32,849	464,442	15,953	0	46,170	0	0	641,710
50	Executive Administration Services	2320	304,479	84,774	4,563	4,583	0	4,016	0	0	402,415
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	386,775	117,623	469,005	20,536	0	50,186	0	0	1,044,125

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	3,961,070	1,136,188	23,157	44,508	0	14,119	0	0	5,179,042
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	1,728	0	0	1,728
57	Total Support Services - School Administration	2400	3,961,070	1,136,188	23,157	44,508	0	15,847	0	0	5,180,770
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	211,821	42,367	2,342	0	0	1,341	0	0	257,871
60	Fiscal Services	2520	390,782	88,252	78,385	13,697	0	73,921	0	0	645,037
61	Operation & Maintenance of Plant Services	2540	0	0	342,542	0	0	0	0	0	342,542
62	Pupil Transportation Services	2550	0	0	8,504	0	0	0	0	0	8,504
63	Food Services	2560	860,316	236,517	2,503	927,948	10,396	8,557	596	0	2,046,833
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	1,462,919	367,136	434,276	941,645	10,396	83,819	596	0	3,300,787
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	244,709	50,749	23,074	5,315	202,923	2,192	0	0	528,962
70	Staff Services	2640	321,875	93,221	66,312	3,979	0	1,702	0	0	487,089
71	Data Processing Services	2660	0	0	34,485	253,938	0	1,890	0	0	290,313
72	Total Support Services - Central	2600	566,584	143,970	123,871	263,232	202,923	5,784	0	0	1,306,364
73	Other Support Services (Describe & Itemize)	2900	0	0	1,026,957	294	0	0	0	0	1,027,251
74	Total Support Services	2000	15,788,834	3,387,596	4,130,436	2,305,817	293,801	159,155	216,516	0	26,282,155
75	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0
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						852			852
86	Payments for Special Education Programs - Tuition	4220						541,047			541,047
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						1,755			1,755
92	Total Payments to Other Govt Units -Tuition (In State)	4200						543,654			543,654
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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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			543,654			543,654
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		68,412,328	12,217,915	6,391,251	5,008,745	346,522	3,757,993	334,443	0	96,469,197
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,064,439
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	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	158,374	0	0	0	158,374
124	Operation & Maintenance of Plant Services	2540	4,689,902	943,817	3,270,400	797,778	141,964	0	10,404	0	9,854,265
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	4,689,902	943,817	3,270,400	797,778	300,338	0	10,404	0	10,012,639
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	4,689,902	943,817	3,270,400	797,778	300,338	0	10,404	0	10,012,639
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			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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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		4,689,902	943,817	3,270,400	797,778	300,338	0	10,404	0	10,012,639
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										1,814,956
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						4,483,737			4,483,737
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						29,291,992			29,291,992
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			274,060			274,060
166	Total Debt Services	5000			0			34,049,789			34,049,789
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Disbursements/ Expenditures				0			34,049,789			34,049,789
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(21,742,441)
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	181,520	17,048	4,404,342	781	43,419	0	0	0	4,647,110
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	181,520	17,048	4,404,342	781	43,419	0	0	0	4,647,110
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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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 DEBT (Lease/Purchase Principal Retired) ¹¹	5300						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		181,520	17,048	4,404,342	781	43,419	0	0	0	4,647,110
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(359,283)
206											
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		564,358							564,358
210	Pre-K Programs	1125		0							0
211	Special Education Programs (Functions 1200-1220)	1200		510,416							510,416
212	Special Education Programs - Pre-K	1225		100,732							100,732
213	Remedial and Supplemental Programs - K-12	1250		6,457							6,457
214	Remedial and Supplemental Programs - Pre-K	1275		0							0
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		20,335							20,335
217	Interscholastic Programs	1500		76,273							76,273
218	Summer School Programs	1600		42,474							42,474
219	Gifted Programs	1650		9,956							9,956
220	Driver's Education Programs	1700		2,000							2,000
221	Bilingual Programs	1800		43,448							43,448
222	Truants' Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		1,376,449							1,376,449
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		17,241							17,241
227	Guidance Services	2120		24,306							24,306
228	Health Services	2130		8,613							8,613
229	Psychological Services	2140		12,483							12,483
230	Speech Pathology & Audiology Services	2150		19,228							19,228
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
232	Total Support Services - Pupils	2100		81,871							81,871
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		269,518							269,518
235	Educational Media Services	2220		17,699							17,699
236	Assessment & Testing	2230		2,064							2,064
237	Total Support Services - Instructional Staff	2200		289,281							289,281

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										
239	Board of Education Services	2310		15,053							15,053
240	Executive Administration Services	2320		17,482							17,482
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		32,535							32,535
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		155,070							155,070
254	Other Support Services - School Administration (Describe & Itemize)	2490		98,274							98,274
255	Total Support Services - School Administration	2400		253,344							253,344
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510		10,350							10,350
258	Fiscal Services	2520		71,374							71,374
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		843,061							843,061
261	Pupil Transportation Services	2550		28,950							28,950
262	Food Services	2560		150,174							150,174
263	Internal Services	2570		0							0
264	Total Support Services - Business	2500		1,103,909							1,103,909
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		44,606							44,606
269	Staff Services	2640		32,094							32,094
270	Data Processing Services	2660		0							0
271	Total Support Services - Central	2600		76,700							76,700
272	Other Support Services (Describe & Itemize)	2900		8,244							8,244
273	Total Support Services	2000		1,845,884							1,845,884
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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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			3,222,333				0			3,222,333
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(125,415)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530	0	0	1,357,912	0	0	0	0	0	1,357,912
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	1,357,912	0	0	0	0	0	1,357,912
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/C1)	6000									
305	Total Disbursements/ Expenditures		0	0	1,357,912	0	0	0	0	0	1,357,912
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,119,566)
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 (Transportation)	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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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
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									
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						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	43,027,458
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	12,396,244
9	Special Education Programs Pre-K	1225	2,444,163
10	Remedial and Supplemental Programs K-12	1250	270,976
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	1,924,394
14	Interscholastic Programs	1500	1,377,141
15	Summer School Programs	1600	661,900
16	Gifted Programs	1650	2,342,568
17	Driver's Education Programs	1700	179,904
18	Bilingual Programs	1800	2,762,090
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	2,475,000
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 Progrms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	69,861,838
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	1,331,400
37	Guidance Services	2120	1,894,343
38	Health Services	2130	1,217,731
39	Psychological Services	2140	1,022,910
40	Speech Pathology & Audiology Services	2150	1,608,891
41	Other Support Services - Pupils (Describe & Itemize)	2190	0
42	Total Support Services - Pupils	2100	7,075,275
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	5,825,637
45	Educational Media Services	2220	814,197
46	Assessment & Testing	2230	475,095
47	Total Support Services - Instructional Staff	2200	7,114,929
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	619,092
50	Executive Administration Services	2320	374,910
51	Special Area Administration Services	2330	0
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	994,002

**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	5,019,909
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	5,019,909
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	265,841
60	Fiscal Services	2520	645,719
61	Operation & Maintenance of Plant Services	2540	400,000
62	Pupil Transportation Services	2550	6,000
63	Food Services	2560	2,146,796
64	Internal Services	2570	0
65	Total Support Services - Business	2500	3,464,356
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	351,770
70	Staff Services	2640	444,431
71	Data Processing Services	2660	354,425
72	Total Support Services - Central	2600	1,150,626
73	Other Support Services (Describe & Itemize)	2900	1,033,062
74	Total Support Services	2000	25,852,159
75	COMMUNITY SERVICES (ED)	3000	0
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	2,000
86	Payments for Special Education Programs - Tuition	4220	468,380
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	9,735
92	Total Payments to Other Govt Units -Tuition (In State)	4200	480,115
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	Funct	Budget
2	(Enter Whole Dollars)	#	
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	480,115
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		96,194,112
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	0
123	Facilities Acquisition & Construction Services	2530	100,000
124	Operation & Maintenance of Plant Services	2540	9,648,995
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	9,748,995
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	9,748,995
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	Funct	Budget
2	(Enter Whole Dollars)	#	
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		9,748,995
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	4,762,405
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
164	DEBT (Lease/Purchase Principal Retired) ¹¹		8,176,018
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	275,000
166	Total Debt Services	5000	13,213,423
167	PROVISION FOR CONTINGENCIES (DS)	6000	0
168	Total Disbursements/ Expenditures		13,213,423
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
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	4,280,011
177	Other Support Services (Describe & Itemize)	2900	0
178	Total Support Services	2000	4,280,011
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	Funct	Budget
2	(Enter Whole Dollars)	#	
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		4,280,011
205	Excess (Deficiency) of Receipts/Revenues Over		
206	Disbursements/Expenditures		
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
208	INSTRUCTION (MR/SS)	1000	
209	Regular Programs	1100	600,900
210	Pre-K Programs	1125	0
211	Special Education Programs (Functions 1200-1220)	1200	567,250
212	Special Education Programs - Pre-K	1225	100,130
213	Remedial and Supplemental Programs - K-12	1250	4,180
214	Remedial and Supplemental Programs - Pre-K	1275	0
215	Adult/Continuing Education Programs	1300	0
216	CTE Programs	1400	19,190
217	Interscholastic Programs	1500	38,980
218	Summer School Programs	1600	29,740
219	Gifted Programs	1650	10,510
220	Driver's Education Programs	1700	2,480
221	Bilingual Programs	1800	53,000
222	Truants' Alternative & Optional Programs	1900	0
223	Total Instruction	1000	1,426,360
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	19,030
227	Guidance Services	2120	23,180
228	Health Services	2130	9,420
229	Psychological Services	2140	14,050
230	Speech Pathology & Audiology Services	2150	19,690
231	Other Support Services - Pupils (Describe & Itemize)	2190	0
232	Total Support Services - Pupils	2100	85,370
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	261,670
235	Educational Media Services	2220	16,850
236	Assessment & Testing	2230	2,100
237	Total Support Services - Instructional Staff	2200	280,620

**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	15,020
240	Executive Administration Services	2320	16,860
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	31,880
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
253	Office of the Principal Services	2410	267,110
254	Other Support Services - School Administration (Describe & Itemize)	2490	0
255	Total Support Services - School Administration	2400	267,110
256	SUPPORT SERVICES - BUSINESS		
257	Direction of Business Support Services	2510	9,960
258	Fiscal Services	2520	72,050
259	Facilities Acquisition & Construction Services	2530	0
260	Operation & Maintenance of Plant Services	2540	849,410
261	Pupil Transportation Services	2550	28,580
262	Food Services	2560	156,370
263	Internal Services	2570	0
264	Total Support Services - Business	2500	1,116,370
265	SUPPORT SERVICES - CENTRAL		
266	Direction of Central Support Services	2610	0
267	Planning, Research, Development, & Evaluation Services	2620	0
268	Information Services	2630	46,350
269	Staff Services	2640	29,780
270	Data Processing Services	2660	0
271	Total Support Services - Central	2600	76,130
272	Other Support Services (Describe & Itemize)	2900	0
273	Total Support Services	2000	1,857,480
274	COMMUNITY SERVICES (MR/SS)	3000	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	0
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	0
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	Funct	Budget
2	(Enter Whole Dollars)	#	
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		3,283,840
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	1,251,300
295	Other Support Services (Describe & Itemize)	2900	0
296	Total Support Services	2000	1,251,300
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/C)	6000	0
305	Total Disbursements/ Expenditures		1,251,300
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 (Transportation)	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	Funct	Budget
2	(Enter Whole Dollars)	#	
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	0
331	Total Disbursements/Expenditures		0
332	Excess (Deficiency) of Receipts/Revenues Over		
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 (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies)	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	78,026,706	40,066,303	37,960,403	77,687,703	37,621,400
5	Operations & Maintenance	11,441,878	6,288,618	5,153,260	12,193,495	5,904,877
6	Debt Services **	12,285,748	6,373,468	5,912,280	12,358,018	5,984,550
7	Transportation	3,285,921	1,495,789	1,790,132	2,900,303	1,404,514
8	Municipal Retirement	929,467	481,222	448,245	933,080	451,858
9	Capital Improvements	0	0	0	0	0
10	Working Cash	11,398	6,061	5,337	11,752	5,691
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	4,059,999	2,098,227	1,961,772	4,068,416	1,970,189
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,910,622	1,082,447	828,175	2,098,842	1,016,395
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	111,951,739	57,892,135	54,059,604	112,251,609	54,359,474
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 Bond	02/01/02	22,965,000	6	15,125,000			2,680,000	12,445,000	11,766,014
32	General Obligation Bond	01/31/07	12,260,000	6	9,116,878	437,335		1,170,000	8,384,213	7,926,779
33	General Obligation Bond	03/15/07	22,995,000	3	21,990,000			21,990,000	0	
34	General Obligation Bond	05/01/12	7,215,000	3	6,940,000			30,000	6,910,000	6,532,998
35	General Obligation Bond	01/17/13	7,080,000	3	6,970,000			55,000	6,915,000	6,537,725
36	General Obligation Bond	01/17/13	950,000	6	950,000				950,000	898,169
37	General Obligation Bond	11/13/14	7,820,000	3	7,635,000			1,890,000	5,745,000	5,431,559
38	General Obligation Bond	03/01/15	26,515,000	3	24,475,000			315,000	24,160,000	22,841,856
39	General Obligation Bond	12/11/16	11,270,000	3	11,270,000			40,000	11,230,000	10,617,303
40	General Obligation Bond	10/19/16	18,355,000	3		18,355,000			18,355,000	17,353,571
41									0	
42									0	
43	Debt Certificates	12/15/08	6,195,000	7	3,265,000			215,000	3,050,000	2,883,595
44	Capital Leases			8	1,467,866	202,923		834,512	836,277	836,278
45									0	
46									0	
47									0	
48									0	
49			143,620,000		109,204,744	18,995,258	0	29,219,512	98,980,490	93,625,847
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 Certificate						
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	Capital Lease						
54	3. Refunding Bonds	6. Building Bonds	9. Other							

**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		4,059,998			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					98,070
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					88,321
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	4,059,998	0	0	186,391
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		4,059,998			186,391
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	4,059,998	0	0	186,391
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:										
32						Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures not										
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 only if 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 other 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					0	0
4	Land	220										
5	Non-Depreciable Land	221	715,640			715,640						715,640
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	178,599,077			178,599,077	50	68,784,412	4,166,060		72,950,472	105,648,605
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	12,921,547	1,259,340		14,180,887	20	4,639,265	604,814		5,244,079	8,936,808
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	27,285,374	589,071		27,874,445	10	20,891,867	391,800		21,283,667	6,590,778
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	219,521,638	1,848,411	0	221,370,049		94,315,544	5,162,674	0	99,478,218	121,891,831
17	Non-Capitalized Equipment	700				344,847	10		34,485			
18	Allowable Depreciation								5,197,159			

	A	B	C	D	E	F
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		\$	96,469,197
9	O&M	Expenditures 15-22, L150	Total Expenditures			10,012,639
10	DS	Expenditures 15-22, L168	Total Expenditures			34,049,789
11	TR	Expenditures 15-22, L204	Total Expenditures			4,647,110
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			3,222,333
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14			Total Expenditures		\$	148,401,068
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)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	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			269
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			2,525,444
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			552,741
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			2,983,577
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 Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			543,654
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			346,522
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			334,443
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			300,338
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			10,404
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			29,291,992
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			43,419
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			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			100,732
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			42,474
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)		\$	37,076,009
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			111,325,059
77			9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			7,672.16
78			Estimated OEPP (Line 76 divided by Line 77)		\$	14,510.26
79						

	A	B	C	D	E	F
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)	\$	2,600
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)		0
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		1,720,077
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		973,808
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		903,925
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		216,014
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		2,617,738
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		30,826
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		212,617
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,317
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		88,321
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		990,078
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		0
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		601,025
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		454,937
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		1,452,763
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		323,873
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		25,400
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,MR/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)		7,060
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		122,930
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		193,125
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		61,880
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		192,227
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)		28,114
174						
175				Total Deductions for PCTC Computation Line 83 through Line 173	\$	11,224,655
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		100,100,404
177				Total Depreciation Allowance (from page 27, Line 18, Col I)		5,197,159
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)		105,297,563
179				9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))		7,672.16
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	13,724.63
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	<p>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.</p>							
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>					851,140		
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					161,171		
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		70,849,189		70,849,189		
20	Support Services:							
21	Pupil	2100		7,104,425		7,104,425		
22	Instructional Staff	2200		7,393,183		7,393,183		
23	General Admin.	2300		1,076,660		1,076,660		
24	School Admin	2400		5,434,114		5,434,114		
25	Business:							
26	Direction of Business Spt. Srv.	2510	268,221	0	268,221	0		
27	Fiscal Services	2520	716,411	0	716,411	0		
28	Oper. & Maint. Plant Services	2540		10,887,500	10,887,500	0		
29	Pupil Transportation	2550		4,641,145		4,641,145		
30	Food Services	2560		1,334,875		1,334,875		
31	Internal Services	2570	0	0	0	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		370,645		370,645		
36	Staff Services	2640	519,183	0	519,183	0		
37	Data Processing Services	2660	290,313	0	290,313	0		
38	Other:	2900		1,035,495		1,035,495		
39	Community Services	3000		0		0		
40	Total			1,794,128	110,127,231	12,681,628	99,239,731	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	1,794,128	Total Indirect costs:	12,681,628	
43				Total Direct Costs:	110,127,231	Total Direct Costs:	99,239,731	
44				=	1.63%	=	12.78%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)						
3	Fiscal Year Ending June 30, 2017						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	Elmhurst Community Unit School						
7	19-022-2050-26						
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 →				(Limit text to 200 characters, for additional space use line 33 and 38)		
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation			
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing	X	X	X		IEC	
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X	X		CLIC	
20	Investment Pools	X	X	X		ISDLAF, PMA, IIP	
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development	X	X	X		DUPAGE ROE	
25	Shared Personnel						
26	Special Education Cooperatives	X	X	X		SASED	
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing	X	X	X		STATE PURCHASING	
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives	X	X	X		DAOES	
32	All Other Joint/Cooperative Agreements						
33	Other	X	X	X		METROPOLITAN FAMILY SERVICES	
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
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: Elmhurst Community Unit School District
 RCDT Number: 19-022-2050-26

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	402,415		402,415	381,407		381,407
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	1,728		1,728			0
4. Direction of Business Support Services	2510	257,871	0	257,871	242,830		242,830
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		662,014	0	662,014	624,237	0	624,237
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							-6%

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 25: Total Long Term Debt issued does not reconcile to the Principal on Long Term Debt Sold due to the 2007 Capital Appreciation Bond and new
- 2.
- 3.
- 4.

capital leases issued during Fiscal Year 2017.

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 func—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	<i>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.</i>					
3	<i>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.</i>					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	98,533,636	11,827,595	4,287,827	34,819	114,683,877
7	Direct Expenditures	96,469,197	10,012,639	4,647,110		111,128,946
8	Difference	2,064,439	1,814,956	(359,283)	34,819	3,554,931
9	Fund Balance - June 30, 2017	47,125,675	1,785,899	1,692,563	4,550,139	55,154,276
10	Balanced - no deficit reduction plan is required.					
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.

1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab.
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
8. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
9. All entries were entered to the nearest whole dollar amount.

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	FALSE
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).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	ERROR!
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 Elmhurst Community Unit School D	RCDT NUMBER 19-022-2050-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora IL 60504	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 162 S. York Elmhurst 60126		E-MAIL ADDRESS: amace@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Andrew Mace	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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.

Elmhurst Community Unit School District 205
19-022-2050-26
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash **COMMODITIES** has been included within the AFR on the **INDIRECT COSTS** page (ICR Computation 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.

Elmhurst Community Unit School District 205
19-022-2050-26
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

**Elmhurst Community Unit School District 205
19-022-2050-26**

**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	\$ 3,498,552
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		161,171
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(192,227)
AFR TOTAL FEDERAL REVENUES:		\$ 3,467,496

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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

ADJUSTED AFR FEDERAL REVENUES	\$ 3,467,496
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 3,537,739

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

Return of funds		\$ (70,243)
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
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ADJUSTED SEFA FEDERAL REVENUE:	\$ 3,467,496
--------------------------------	--------------

DIFFERENCE:	\$ -
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Elmhurst Community Unit School District 205
19-022-2050-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program		Illinois State Board of Education	10.555	16-4210-00	425,490	95,262	425,490	95,262			520,752	N/A
National School Lunch Program		Illinois State Board of Education	10.555	17-4210-00		423,514		423,514			423,514	N/A
School Breakfast Program		Illinois State Board of Education	10.553	16-4220-00	69,007	14,755	69,007	14,755			83,762	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00		67,494		67,494			67,494	N/A
Commodities		Illinois State Board of Education	10.555	16-4999-00	52,429	-	52,429	-			52,429	N/A
Commodities		Illinois State Board of Education	10.555	17-4999-00		55,554		55,554			55,554	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	16-4240-00	69,600	-	69,600	-			69,600	N/A
Fresh Fruits and Vegetables (DoD)		Illinois State Board of Education	10.582	17-4240-00		105,617		105,617			105,617	N/A
Total United States Department of Agriculture					616,526	762,196	616,526	762,196	-	-	1,378,722	
Total Child Nutrition Cluster					616,526	762,196	616,526	762,196	-	-	1,378,722	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through	(M)	School Assoc for Spec Ed in Dupage Co.	84.027	16-4620-00	1,465,669	-	1,465,669	-			1,465,669	1,675,079
IDEA - Flow Through	(M)	School Assoc for Spec Ed in Dupage Co.	84.027	17-4620-00		1,452,763		1,452,763			1,452,763	1,568,762
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	16-4625-00	152,522	125,790	152,522	125,790			278,312	N/A
IDEA - Room & Board	(M)	Illinois State Board of Education	84.027	17-4625-00		198,083		198,083			198,083	N/A
IDEA - Flow Through Pre-School	(M)	School Assoc for Spec Ed in Dupage Co.	84.173	16-4600-00	23,749	-	23,749	-			23,749	35,410
IDEA - Flow Through Pre-School	(M)	School Assoc for Spec Ed in Dupage Co.	84.173	17-4600-00		35,218		35,218			35,218	36,651
Total Department of Education					1,641,940	1,811,854	1,641,940	1,811,854	-	-	3,453,794	
Total Special Education (IDEA) Cluster					1,641,940	1,811,854	1,641,940	1,811,854	-	-	3,453,794	
Other Programs												
Department of Education												
Title I - Low Income		Illinois State Board of Education	84.010	16-4300-00	339,339	102,989	339,339	102,989			442,328	662,429

Elmhurst Community Unit School District 205
19-022-2050-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Title I - Low Income		Illinois State Board of Education	84.010	17-4300-00		403,049		403,049			403,049	640,517
Title II - Teacher Quality		Illinois State Board of Education	84.367	16-4932-00	86,562	34,375	86,562	34,375			120,937	197,762
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00		177,892		177,892			177,892	190,712
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	16-4909-00	54,651	5,790	54,651	5,790			60,441	131,961
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00		117,140		117,140			117,140	153,273
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	16-4905-00	-	-	-	-			-	N/A
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00		7,060		7,060			7,060	15,229
CTE - Perkins		Dupage Area Occupational Ed System	84.048	16-4745-00	22,269	-	22,269	-			22,269	22,269
CTE - Perkins		Dupage Area Occupational Ed System	84.048	17-4745-00		25,400		25,400			25,400	26,051
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	16-4950-00	8,832	-	8,832	-			8,832	8,832
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00		28,114		28,114			28,114	28,114
Total Department of Education					511,653	901,809	511,653	901,809	-	-	1,413,462	
Department of Health and Human Services												
Medical Assistance Program		School Assoc for Spec Ed in Dupage Co.	93.778	16-4991-00	55,098	-	55,098	-			55,098	N/A
Medical Assistance Program		School Assoc for Spec Ed in Dupage Co.	93.778	17-4991-00		61,880		61,880			61,880	N/A
Total Department of Health and Human Services					55,098	61,880	55,098	61,880	-	-	116,978	
Total Other Programs					566,751	963,689	566,751	963,689	-	-	1,530,440	
TOTAL FEDERAL AWARDS					2,825,217	3,537,739	2,825,217	3,537,739	-	-	6,362,956	

(M) Program was audited as a major program as defined by §200.518
The accompanying notes are an integral part of this schedule

Elmhurst Community Unit School District 205

19-022-2050-26

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 **Elmhurst Community Unit School District No. 205** 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 _____ X NO

Note 3: Subrecipients

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

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

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Elmhurst Community Unit School District No. 205 and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$161,171	
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash \$161,171

Note 5: Other Information

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	Yes
	(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)

**Elmhurst Community Unit School District 205
19-022-2050-26
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
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.027, 84.173	Special Education (IDEA) Cluster	1,811,854
Total Amount Tested as Major		\$1,811,854

Total Federal Expenditures for 7/1/16-6/30/17 \$3,537,739

% tested as Major 51.22%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

the name of the cluster.

Elmhurst Community Unit School District 205
19-022-2050-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2017- NONE** 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

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

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2017 would be assigned a reference number of 2017-001, 2017-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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

Elmhurst Community Unit School District 205
19-022-2050-26
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.

Elmhurst Community Unit School District 205
19-022-2050-26
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**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

Elmhurst Community Unit School District 205
19-022-2050-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- NONE**

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)