

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">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p>	<p align="center">Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>	<p align="center">Certified Public Accountant Information</p>									
<p>School District/Joint Agreement Number: 05-016-0690-02</p> <p>County Name: COOK</p> <p>Name of School District/Joint Agreement: SKOKIE SCHOOL DISTRICT NO. 69</p> <p>Address: 5050 MADISON STREET</p> <p>City: SKOKIE</p> <p>Email Address:</p> <p>Zip Code: 60077</p>	<p align="center">Filing Status: <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>	<p>Name of Auditing Firm: EVOY, KAMSCHULTE, JACOBS & CO. LLP</p> <p>Name of Audit Manager: JAMES R. HENRY, CPA</p> <p>Address: 2122 YEOMAN STREET</p> <table border="1"> <tr> <td>City: WAUKEGAN</td> <td>State: IL</td> <td>Zip Code: 60087</td> </tr> <tr> <td>Phone Number: 847-662-8300</td> <td colspan="2">Fax Number: 847-662-8305</td> </tr> <tr> <td>IL License Number (9 digit): 066-003289</td> <td colspan="2">Expiration Date: 11/30/18</td> </tr> </table> <p>Email Address: JHENRY@EKJLLP.COM</p>	City: WAUKEGAN	State: IL	Zip Code: 60087	Phone Number: 847-662-8300	Fax Number: 847-662-8305		IL License Number (9 digit): 066-003289	Expiration Date: 11/30/18	
City: WAUKEGAN	State: IL	Zip Code: 60087									
Phone Number: 847-662-8300	Fax Number: 847-662-8305										
IL License Number (9 digit): 066-003289	Expiration Date: 11/30/18										
<p align="center">Annual Financial Report</p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>	<p align="center">Single Audit Status:</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>									
<p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: NILES TOWNSHIP</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>									
<p>District Superintendent/Administrator Name (Type or Print): DR. MARGARET CLAUSON</p>	<p>Township Treasurer Name (type or print)</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>									
<p>Email Address:</p>	<p>Email Address:</p>	<p>Email Address:</p>									
<p>Telephone: 847-675-7666</p> <p>Fax Number: 847-675-7675</p>	<p>Telephone:</p> <p>Fax Number:</p>	<p>Telephone:</p> <p>Fax Number:</p>									
<p>Signature & Date:</p>	<p>Signature & Date:</p>	<p>Signature & Date:</p>									

* 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 per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The 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: 11/1/95 (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.

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:

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)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Total						0

* 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:

EVOY, KAMSCHULTE, JACOBS & CO. LLP
Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

A	B	C	D	E	F	G	H	I	J	K	L	M
FINANCIAL PROFILE INFORMATION												
<i>Required to be completed for School Districts only.</i>												
A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
Tax Year 2016		Equalized Assessed Valuation (EAV):						429,224,523				
Rate(s):		Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash						
		0.029767	0.004678	0.008779	0.043220	0.000425						
B. Results of Operations *												
Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
25,984,583		22,829,905		3,154,678		22,260,933						
* 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.												
C. Short-Term Debt **												
CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
0		0		0		0		0				
Other		Total										
0		0										
** The numbers shown are the sum of entries on page 25.												
D. Long-Term Debt												
Check the applicable box for long-term debt allowance by type of district.												
<input checked="" type="checkbox"/>		a. 6.9% for elementary and high school districts,						29,616,492				
<input type="checkbox"/>		b. 13.8% for unit districts.										
Long-Term Debt Outstanding:												
<input type="checkbox"/>		c. Long-Term Debt (Principal only)		Acct								
		Outstanding:.....		511		16,655,000						
E. Material Impact on Financial Position												
If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
Attach sheets as needed explaining each item checked.												
<input type="checkbox"/>		Pending Litigation										
<input type="checkbox"/>		Material Decrease in EAV										
<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
<input type="checkbox"/>		Adverse Arbitration Ruling										
<input type="checkbox"/>		Passage of Referendum										
<input type="checkbox"/>		Taxes Filed Under Protest										
<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
Comments:												

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

1	A	B	C	D	E	F	G	H	I	J	K	L	M		N
2	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)														
4	Cash (Accounts 111 through 115) ¹		12,217,824	4,093,670	2,917,848	2,104,787	791,171	17,939,363	3,826,993	1,537,535	113,648	47,383			
5	Investments	120													
6	Taxes Receivable	130													
7	Interfund Receivables	140													
8	Intergovernmental Accounts Receivable	150													
9	Other Receivables	160													
10	Inventory	170													
11	Prepaid Items	180													
12	Other Current Assets (Describe & Itemize)	190													
13	Total Current Assets		12,217,824	4,093,670	2,917,848	2,104,787	791,171	17,939,363	3,826,993	1,537,535	113,648	47,383			
14	CAPITAL ASSETS (200)														
15	Works of Art & Historical Treasures	210													
16	Land	220											307,362		
17	Building & Building Improvements	230											32,201,692		
18	Site Improvements & Infrastructure	240											619,273		
19	Capitalized Equipment	250											2,298,913		
20	Construction in Progress	260											1,957,331		
21	Amount Available in Debt Service Funds	340												2,917,848	
22	Amount to be Provided for Payment on Long-Term Debt	350												13,737,152	
23	Total Capital Assets												37,384,571	16,655,000	
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	(35,595)	18,720		(784)	(1,150)			(103,209)					
32	Deferred Revenues & Other Current Liabilities	490													
33	Due to Activity Fund Organizations	493											47,383		
34	Total Current Liabilities		(35,595)	18,720	0	(784)	(1,150)	0	0	(103,209)	0	47,383			
35	LONG-TERM LIABILITIES (500)														
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511													16,655,000
37	Total Long-Term Liabilities														16,655,000
38	Reserved Fund Balance	714													
39	Unreserved Fund Balance	730	12,253,419	4,074,950	2,917,848	2,105,571	792,321	17,939,363	3,826,993	1,640,744	113,648				
40	Investment in General Fixed Assets												37,384,571		
41	Total Liabilities and Fund Balance		12,217,824	4,093,670	2,917,848	2,104,787	791,171	17,939,363	3,826,993	1,537,535	113,648	47,383	37,384,571	16,655,000	

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

	A	B	C	D	E	F	G	H	I	J	K
	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										
4	LOCAL SOURCES	1000	15,101,862	1,956,484	2,331,610	3,546,492	712,911	155,142	389,148	298,234	60,857
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	3,428,793	0	0	141,971	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,419,833	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		19,950,488	1,956,484	2,331,610	3,688,463	712,911	155,142	389,148	298,234	60,857
9	Receipts/Revenues for "On Behalf" Payments ²	3998	8,999,540								
10	Total Receipts/Revenues		28,950,028	1,956,484	2,331,610	3,688,463	712,911	155,142	389,148	298,234	60,857
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,938,737				247,049				
13	Support Services	2000	7,186,359	1,909,407		973,881	358,139	4,873,617		200,846	0
14	Community Services	3000	125,279	0		0	13,774				
15	Payments to Other Districts & Governmental Units	4000	696,242	0	0	0	0	0			0
16	Debt Service	5000	0	0	11,324,679	0	0	0		0	0
17	Total Direct Disbursements/Expenditures		19,946,617	1,909,407	11,324,679	973,881	618,962	4,873,617		200,846	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	8,999,540	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		28,946,157	1,909,407	11,324,679	973,881	618,962	4,873,617		200,846	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,871	47,077	(8,993,069)	2,714,582	93,949	(4,718,475)	389,148	97,388	60,857
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						9,800,000			
26	Transfer of Working Cash Fund Interest	7120					53,465				
27	Transfer Among Funds	7130	3,800,000								
28	Transfer of Interest	7140									
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			9,330,000				9,825,000		
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230			32,123						
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
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						3,300,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	3,800,000	9,991,060	0	53,465	13,100,000	9,825,000	0	0
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110						9,800,000			
48	Transfer of Working Cash Fund Interest ¹²	8120						53,465			
49	Transfer Among Funds	8130				3,800,000					
50	Transfer of Interest	8140									
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									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									

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	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
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		3,300,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990			79,303				25,000		
76	Total Other Uses of Funds		0	3,300,000	79,303	3,800,000	0	0	9,878,465	0	0
77	Total Other Sources/Uses of Funds		0	500,000	9,911,757	(3,800,000)	53,465	13,100,000	(53,465)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3,871	547,077	918,688	(1,085,418)	147,414	8,381,525	335,683	97,388	60,857
79	Fund Balances - July 1, 2016		12,249,548	3,527,873	1,999,160	3,190,989	644,907	9,557,838	3,491,310	1,543,356	52,791
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2017		12,253,419	4,074,950	2,917,848	2,105,571	792,321	17,939,363	3,826,993	1,640,744	113,648

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		11,965,830	1,881,180	2,283,663	3,343,792	259,957		170,892	265,597	59,029
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	1,360,413								
8	FICA/Medicare Only Purposes Levies	1150					404,824				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		13,326,243	1,881,180	2,283,663	3,343,792	664,781	0	170,892	265,597	59,029
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	527,366				24,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		527,366	0	0	0	24,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	111,865								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	2,914								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		114,779								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				95,725					
43	Regular - Transp Fees from Other Districts (In State)	1412				7,933					
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					103,658					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	290,921	75,304	47,947	99,042	14,948	155,142	218,256	32,637	1,828
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		290,921	75,304	47,947	99,042	14,948	155,142	218,256	32,637	1,828
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	144,682								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	12,878								

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
2											
75	Total Food Service		157,560								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	38,765								
80	Book Store Sales	1730	5,210								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		43,975	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	13,801								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		13,801								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	20,000								
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	146,801								
99	Refund of Prior Years' Expenditures	1950	453,473				9,182				
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	6,943								
108	Total Other Revenue from Local Sources		627,217				9,182	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	15,101,862	1,956,484	2,331,610	3,546,492	712,911	155,142	389,148	298,234	60,857
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110											
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid- Sec. 18-8.05	3001	2,860,310								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		2,860,310	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	18,899								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	181,968								
126	Special Education - Personnel	3110	261,281								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		462,148	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	81,546								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		81,546				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
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	2,420								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				2,637					
152	Transportation - Special Education	3510				139,334					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		141,971	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	22,369								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	Total Restricted Grants-In-Aid		568,483	0	0	141,971	0	0	0	0	0
173	Total Receipts from State Sources	3000	3,428,793	0	0	141,971	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									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
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									
188	Title VI - District Projects	4105									
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title VI - Other (Describe & Itemize)	4199									
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	310,029								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	66,281								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		376,310				0				
202	TITLE I										
203	Title I - Low Income	4300	448,669								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		448,669	0		0	0				
212	TITLE IV										

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	15,052								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	446,813								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		461,865	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
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									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	50,380								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	34,418								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	48,191								
271	Medicaid Matching Funds - Fee-for-Service Program	4992									
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,419,833	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	1,419,833	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		19,950,488	1,956,484	2,331,610	3,688,463	712,911	155,142	389,148	298,234	60,857

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	L
2	Description (Enter Whole Dollars)	Func #	(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	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	7,107,276	911,470	100,135	164,480					8,283,361	8,279,866
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	362,479	48,527	2,584	15,504					429,094	343,989
8	Special Education Programs (Functions 1200-1220)	1200	1,221,838	173,422		15,740					1,411,000	1,380,187
9	Special Education Programs Pre-K	1225				3,432					3,432	5,000
10	Remedial and Supplemental Programs K-12	1250	200,247	20,221	111,933	50,681	44,960				428,042	693,342
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	320,047	3,286	5,620						328,953	70,964
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	864,165	157,523		11,935					1,033,623	951,520
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						21,232			21,232	
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	10,076,052	1,314,449	220,272	261,772	44,960	21,232	0	0	11,938,737	11,724,868
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	429,334	48,804		2,864					481,002	473,832
37	Guidance Services	2120									0	
38	Health Services	2130	106,995	12,364		4,933					124,292	174,056
39	Psychological Services	2140	267,509	32,213		885					300,607	280,207
40	Speech Pathology & Audiology Services	2150	261,055	47,308		2,612					310,975	278,713
41	Other Support Services - Pupils (Describe & Itemize)	2190	115,107	21,733		2,895					139,735	121,884
42	Total Support Services - Pupils	2100	1,180,000	162,422	0	14,189	0	0	0	0	1,356,611	1,328,692
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	343,011	37,575	80,545	5,479					466,610	434,340
45	Educational Media Services	2220	188,625	39,192		22,564					250,381	245,043
46	Assessment & Testing	2230			132,474						132,474	34,963
47	Total Support Services - Instructional Staff	2200	531,636	76,767	213,019	28,043	0	0	0	0	849,465	714,346
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310			267,498	17,873		9,856			295,227	330,000
50	Executive Administration Services	2320	287,364	24,653	5,975	244		3,304			321,540	286,884
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370									0	
53	Total Support Services - General Administration	2300	287,364	24,653	273,473	18,117	0	13,160	0	0	616,767	616,884
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	986,104	110,145	9,791	1,003		4,720			1,111,763	1,022,686
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	986,104	110,145	9,791	1,003	0	4,720	0	0	1,111,763	1,022,686
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	121,754	9,730	1,219	1,158					133,861	114,153
60	Fiscal Services	2520	234,025	38,740	60,484	1,777		65			335,091	293,604
61	Operation & Maintenance of Plant Services	2540			261,812						261,812	260,000
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	132,139	19,756	360,604	6,850					519,349	707,607
64	Internal Services	2570									0	
65	Total Support Services - Business	2500	487,918	68,226	684,119	9,785	0	65	0	0	1,250,113	1,375,364
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	184,268	13,929	4,777	2,702		1,028			206,704	201,604
68	Planning, Research, Development, & Evaluation Services	2620	517,898	76,047	62,580	67,256		13,393			737,174	690,786
69	Information Services	2630									0	
70	Staff Services	2640	17,950	6,380							24,330	13,541
71	Data Processing Services	2660	482,374	55,140	31,747	106,329	357,308				1,032,898	1,310,451
72	Total Support Services - Central	2600	1,202,490	151,496	99,104	176,287	357,308	14,421	0	0	2,001,106	2,216,382
73	Other Support Services (Describe & Itemize)	2900				534					534	
74	Total Support Services	2000	4,675,512	593,709	1,279,506	247,958	357,308	32,366	0	0	7,186,359	7,274,354

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	L
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	Budget
75	COMMUNITY SERVICES (ED)	3000	90,170	112	34,316	681					125,279	303,806
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			696,242						696,242	850,000
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			696,242			0			696,242	850,000
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
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	
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			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			696,242			0			696,242	850,000
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										40,000
114	Total Direct Disbursements/Expenditures		14,841,734	1,908,270	2,230,336	510,411	402,268	53,598	0	0	19,946,617	20,193,028
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,871	
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									0	
124	Operation & Maintenance of Plant Services	2540	651,004	144,148	461,392	424,630	221,359		6,874		1,909,407	2,590,467
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	651,004	144,148	461,392	424,630	221,359	0	6,874	0	1,909,407	2,590,467
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	651,004	144,148	461,392	424,630	221,359	0	6,874	0	1,909,407	2,590,467
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			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	Total Payments to Other Govt Units	4000			0			0			0	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	
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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	L
	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	Budget
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			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										10,000
150	Total Direct Disbursements/Expenditures		651,004	144,148	461,392	424,630	221,359	0	6,874	0	1,909,407	2,600,467
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										47,077	
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			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						308,804			308,804	273,325
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						11,015,000			11,015,000	1,190,000
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						875			875	
166	Total Debt Services	5000				0		11,324,679			11,324,679	1,463,325
167	PROVISION FOR CONTINGENCIES (DS)	6000										
168	Total Disbursements/ Expenditures				0			11,324,679			11,324,679	1,463,325
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,993,069)	
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	8,415	854	964,062	550					973,881	1,057,633
177	Other Support Services (Describe & Itemize)	2900									0	
178	Total Support Services	2000	8,415	854	964,062	550	0	0	0	0	973,881	1,057,633
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			0			0	0
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
190	Total Payments to Other Govt Units	4000			0			0			0	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			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										30,000
204	Total Disbursements/ Expenditures		8,415	854	964,062	550	0	0	0	0	973,881	1,087,633
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,714,582	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											

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	L
2	Description (Enter Whole Dollars)	Func #	(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	Budget
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		117,712							117,712	97,944
210	Pre-K Programs	1125		10,911							10,911	9,826
211	Special Education Programs (Functions 1200-1220)	1200		70,399							70,399	82,738
212	Special Education Programs - Pre-K	1225									0	
213	Remedial and Supplemental Programs - K-12	1250		1,858							1,858	3,537
214	Remedial and Supplemental Programs - Pre-K	1275									0	
215	Adult/Continuing Education Programs	1300									0	
216	CTE Programs	1400									0	
217	Interscholastic Programs	1500		13,307							13,307	7,250
218	Summer School Programs	1600									0	
219	Gifted Programs	1650									0	
220	Driver's Education Programs	1700									0	
221	Bilingual Programs	1800		32,862							32,862	31,701
222	Truants' Alternative & Optional Programs	1900									0	
223	Total Instruction	1000		247,049							247,049	232,996
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		6,093							6,093	5,992
227	Guidance Services	2120									0	
228	Health Services	2130		16,335							16,335	18,173
229	Psychological Services	2140		3,667							3,667	3,571
230	Speech Pathology & Audiology Services	2150		3,283							3,283	3,441
231	Other Support Services - Pupils (Describe & Itemize)	2190		17,405							17,405	19,239
232	Total Support Services - Pupils	2100		46,783							46,783	50,416
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		3,793							3,793	
235	Educational Media Services	2220		13,700							13,700	15,732
236	Assessment & Testing	2230									0	
237	Total Support Services - Instructional Staff	2200		17,493							17,493	15,732
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310									0	
240	Executive Administration Services	2320		12,579							12,579	14,224
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		12,579							12,579	14,224
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		42,274							42,274	37,616
254	Other Support Services - School Administration (Describe & Itemize)	2490									0	
255	Total Support Services - School Administration	2400		42,274							42,274	37,616
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		2,317							2,317	3,046
258	Fiscal Services	2520		35,067							35,067	35,632
259	Facilities Acquisition & Construction Services	2530									0	
260	Operation & Maintenance of Plant Services	2540		97,418							97,418	94,215
261	Pupil Transportation Services	2550		121							121	1,758
262	Food Services	2560		20,010							20,010	21,422
263	Internal Services	2570									0	
264	Total Support Services - Business	2500		154,933							154,933	156,073
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		5,538							5,538	2,108
267	Planning, Research, Development, & Evaluation Services	2620		16,987							16,987	20,514
268	Information Services	2630									0	
269	Staff Services	2640		497							497	
270	Data Processing Services	2660		61,055							61,055	50,381
271	Total Support Services - Central	2600		84,077							84,077	73,003
272	Other Support Services (Describe & Itemize)	2900									0	
273	Total Support Services	2000		358,139							358,139	347,064
274	COMMUNITY SERVICES (MR/SS)	3000		13,774							13,774	15,889
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	Total Payments to Other Govt Units	4000		0							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	L
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	Budget
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150									0	
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
288	Total Disbursements/Expenditures			618,962				0			618,962	615,949
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										93,949	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530					4,873,617				4,873,617	11,200,000
295	Other Support Services (Describe & Itemize)	2900									0	
296	Total Support Services	2000	0	0	0	0	4,873,617	0	0	0	4,873,617	11,200,000
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			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
305	Total Disbursements/ Expenditures		0	0	0	0	4,873,617	0	0	0	4,873,617	11,200,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,718,475)	
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			94,140						94,140	95,000
314	Unemployment Insurance Payments	2363			7,434						7,434	60,000
315	Insurance Payments (Regular or Self-Insurance)	2364			55,498						55,498	70,000
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	40,192	3,582							43,774	49,301
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	40,192	3,582	157,072	0	0	0	0	0	200,846	274,301
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	
328	Other Interest or Short-Term Debt	5150									0	
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										
331	Total Disbursements/Expenditures		40,192	3,582	157,072	0	0	0	0	0	200,846	274,301
332	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										97,388	
333												
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530									0	30,000
338	Operation & Maintenance of Plant Services	2540									0	
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	30,000
340	Other Support Services (Describe & Itemize)	2900									0	
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	30,000
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	L
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	Budget
344	Total Payments to Other Govt Units	4000						0			0	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			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵	5300										
351	(Lease/Purchase Principal Retired)										0	
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	30,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										60,857	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3		16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	(from the 2016 Levy)	(from 2015 & Prior Levies)	(from the 2016 Levy)	(from the 2016 Levy)
4				(Column B - C)		(Column E - C)
4	Educational	11,965,830	6,077,540	5,888,290	12,776,663	6,699,123
5	Operations & Maintenance	1,881,180	955,109	926,071	2,007,761	1,052,652
6	Debt Services **	2,283,663	1,593,550	690,113	3,350,003	1,756,453
7	Transportation	3,343,792	1,792,412	1,551,380	3,768,036	1,975,624
8	Municipal Retirement	259,957	134,752	125,205	283,250	148,498
9	Capital Improvements	0		0		0
10	Working Cash	170,892	86,772	84,120	182,524	95,752
11	Tort Immunity	265,597	73,501	192,096	154,500	80,999
12	Fire Prevention & Safety	59,029		59,029	20,600	20,600
13	Leasing Levy	0		0		0
14	Special Education	1,360,413	694,588	665,825	1,460,190	765,602
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	404,824	210,704	194,120	442,900	232,196
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	21,995,177	11,618,928	10,376,249	24,446,427	12,827,499
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	2002 BUILDING BONDS	05/30/02							0	(497,677)
32	2003 FIRE PREVENTION AND LIFE SAFETY BONDS	02/27/03							0	(156,990)
33	2004 WORKING CASH FUND BONDS	12/01/04							0	(216,905)
34	2009 - A WORKING CASH FUND BONDS	03/05/09							0	(125,734)
35	2009 - B WORKING CASH FUND BONDS	11/24/09							0	(76,745)
36									0	
37	2010 REFUNDING BONDS	12/02/10	5,575,000	3	3,865,000			585,000	3,280,000	2,862,070
38	2012 WORKING CASH FUND AND REFUNDING BONDS	03/12/12	9,315,000	1 AND 3	4,650,000			605,000	4,045,000	3,532,376
39	2016 DEBT CERTIFICATES	10/18/16	9,825,000	6		9,825,000		9,825,000	0	0
40	2017 - A REFUNDING BONDS	01/24/17	8,315,000	3		8,315,000			8,315,000	7,401,757
41	2017 - B REFUNDING BONDS	01/24/17	1,015,000	3		1,015,000			1,015,000	1,015,000
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			34,045,000		8,515,000	19,155,000	0	11,015,000	16,655,000	13,737,152
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					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
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	Account No		Tort Immunity^a		Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education				
3	Whole Dollars)														
4	Cash Basis Fund Balance as of July 1, 2016														
5	RECEIPTS:														
6	Ad Valorem Taxes Received by District			10, 20, 40 or 50-1100				1,360,413							
7	Earnings on Investments			10, 20, 40, 50 or 60-1500											
8	Drivers' Education Fees			10-1970											
9	School Facility Occupation Tax Proceeds			30 or 60-1983											
10	Driver Education			10 or 20-3370											
11	Other Receipts (Describe & Itemize on tab "Itemization 32")			--											
12	Sale of Bonds			10, 20, 40 or 60-7200											
13	Total Receipts					0		1,360,413	0	0	0				
14	DISBURSEMENTS:														
15	Instruction			10 or 50-1000				1,360,413							
16	Facilities Acquisition & Construction Services			20 or 60-2530											
17	Tort Immunity Services			10, 20, 40-2360-2370											
18	DEBT SERVICE														
19	Debt Services - Interest on Long-Term Debt			30-5200											
20	Debt Services - Principal Payments on Long-Term Debt (Lease/Retired)		Purchase Principal	30-5300											
21	Debt Services Other (Describe & Itemize on tab "Itemization 32")			30-5400											
22	Total Debt Services									0					
23	Other Disbursements (Describe & Itemize on tab "Itemization 32")			--											
24	Total Disbursements					0		1,360,413	0	0	0				
25	Ending Cash Basis Fund Balance as of June 30, 2017														
26	Reserved Fund Balance			714											
27	Unreserved Fund Balance			730		0		0	0	0	0				
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a														
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
30	If yes, list in the aggregate the following: <table border="1" style="float: right; margin-left: 20px;"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
31	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.														
32	Expenditures:														
33	Workers' Compensation Act and/or Workers' Occupational Disease Act														
34	Unemployment Insurance Act														
35	Insurance (Regular or Self-Insurance)														
36	Risk Management and Claims Service														
37	Judgments/Settlements														
38	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
39	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
40	Legal Services														
41	Principal and Interest on Tort Bonds														
42	^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 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).														
43	^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	307,362			307,362						307,362
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	45,043,568	2,399,207		47,442,775	50	14,292,228	948,855		15,241,083	32,201,692
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	381,391	569,223		950,614	20	292,057	39,284		331,341	619,273
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	6,509,487	571,483		7,080,970	10	4,409,282	372,775		4,782,057	2,298,913
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260		1,957,331		1,957,331	--					1,957,331
16	Total Capital Assets	200	52,241,808	5,497,244	0	57,739,052		18,993,567	1,360,914	0	20,354,481	37,384,571
17	Non-Capitalized Equipment	700				6,874	10		687			
18	Allowable Depreciation							1,361,601				

A	B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
<i>This schedule is completed for school districts only.</i>					
Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
OPERATING EXPENSE PER PUPIL					
EXPENDITURES:					
ED	Expenditures 15-22, L114	Total Expenditures		\$	19,946,617
O&M	Expenditures 15-22, L150	Total Expenditures			1,909,407
DS	Expenditures 15-22, L168	Total Expenditures			11,324,679
TR	Expenditures 15-22, L204	Total Expenditures			973,881
MR/SS	Expenditures 15-22, L288	Total Expenditures			618,962
TORT	Expenditures 15-22, L331	Total Expenditures			200,846
				Total Expenditures	\$ 34,974,392
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	7,933
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			429,094
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			3,432
ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			21,232
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			125,279
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			696,242
ED	Expenditures 15-22, L114, Col G	- Capital Outlay			402,268
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			221,359
O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			6,874
DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			11,015,000
TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			10,911
MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			0
MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			0
MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			13,774
MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$ 12,953,398
				Total Operating Expenses Regular K-12 (Line 14 minus Line 75)	22,020,994
				9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12	1,571.57
				Estimated OEPP (Line 76 divided by Line 77)	\$ 14,012.10
PER CAPITA TUITION CHARGE					
LESS OFFSETTING RECEIPTS/REVENUES:					
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	95,725
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
<i>This schedule is completed for school districts only.</i>					
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
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	157,560
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	43,975
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	13,801
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	20,000
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	146,801
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	462,148
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	81,546
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	2,420
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education	0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	141,971
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	376,310
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	448,669
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	446,813
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top	0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
163	ED,O&M,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)	0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	50,380
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	34,418
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	48,191
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	0
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)	0
174					
175				Total Deductions for PCTC Computation (Line 83 through Line 173)	\$ 2,570,728
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)	19,450,266
177				Total Depreciation Allowance (from page 27, Line 18, Col I)	1,361,601
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)	20,811,867
179				9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))	1,571,57
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$ 13,242.72
181					
182					

* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					376,310		
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					55,411		
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		12,140,826		12,140,826		
20	Support Services:							
21	Pupil	2100		1,403,394		1,403,394		
22	Instructional Staff	2200		866,958		866,958		
23	General Admin.	2300		830,192		830,192		
24	School Admin	2400		1,154,037		1,154,037		
25	Business:							
26	Direction of Business Spt. Srv.	2510	136,178	0	136,178	0		
27	Fiscal Services	2520	370,158	0	370,158	0		
28	Oper. & Maint. Plant Services	2540		2,040,404	2,040,404	0		
29	Pupil Transportation	2550		974,002		974,002		
30	Food Services	2560		163,049		163,049		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		212,242		212,242		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		754,161		754,161		
35	Information Services	2630		0		0		
36	Staff Services	2640	24,827	0	24,827	0		
37	Data Processing Services	2660	736,645	0	736,645	0		
38	Other:	2900		534		534		
39	Community Services	3000		139,053		139,053		
40	Total			1,267,808	20,678,852	3,308,212	18,638,448	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	1,267,808	Total Indirect costs:	3,308,212	
43				Total Direct Costs:	20,678,852	Total Direct Costs:	18,638,448	
44				=	6.13%	=	17.75%	
45								

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)

Fiscal Year Ending June 30, 2017

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02

<input type="checkbox"/> Check if the schedule is not applicable.		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.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →					
Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits		X	X		Educational Benefit Cooperative
Energy Purchasing		X	X		IUP Cooperative
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance		X	X		Collective Liability Insurance Cooperative
Investment Pools		X	X		Niles Township Schools Treasurer
Legal Services					
Maintenance Services					
Personnel Recruitment		X	X		Niles Township Substitute Teacher Cooperative
Professional Development					
Shared Personnel		X	X		Classrooms First Consolidation
Special Education Cooperatives		X	X		Niles Township District for Special Education
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					
Additional space for Column (D) - Barriers to Implementation:					
Additional space for Column (E) - Name of LEA:					

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: SKOKIE SCHOOL DISTRICT NO. 69
 RCDT Number: 5-016-0690-02

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	321,540		321,540	304,522		304,522
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	133,861	0	133,861	128,037		128,037
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	206,704		206,704	202,398		202,398
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		662,105	0	662,105	634,957	0	634,957
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							-4%

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 8, Line 75, Other Uses-Debt Service Fund-Bond Issuance Costs-\$79,303
2. Page 8, Line 75, Other Uses-Working Cash Fund-Bond Issuance Costs-\$25,000
- 3.
- 4.

Reference Pages.

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

	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	19,950,488	1,956,484	3,688,463	389,148	25,984,583
7	Direct Expenditures	19,946,617	1,909,407	973,881		22,829,905
8	Difference	3,871	47,077	2,714,582	389,148	3,154,678
9	Fund Balance - June 30, 2017	12,253,419	4,074,950	2,105,571	3,826,993	22,260,933
10	Balanced - no deficit reduction plan is required.					
11						
12						
13						

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

DISTRICT/JOINT AGREEMENT NAME SKOKIE SCHOOL DISTRICT NO. 69	RCDT NUMBER 05-016-0690-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) DR. MARGARET CLAUSON		NAME AND ADDRESS OF AUDIT FIRM EVOY, KAMSCHULTE, JACOBS & CO. LLP 2122 YEOMAN STREET WAUKEGAN IL 60087	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5050 MADISON STREET SKOKIE 60077		E-MAIL ADDRESS: JHENRY@EKJLLP.COM	
		NAME OF AUDIT SUPERVISOR JAMES R. HENRY, CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8305

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.**

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02

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	\$	1,419,833
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			55,411
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		-
AFR TOTAL FEDERAL REVENUES:		\$	1,475,244

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES **\$ 1,475,244**

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D **\$ 1,475,244**

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: **\$ 1,475,244**

DIFFERENCE: **\$ -**

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)			
U S DEPARTMENT OF AGRICULTURE									0	
<i>Child Nutrition Cluster</i>									0	
Passed Through IL State Board of Education									0	
(M) National School Lunch Program	10.555	2017-4210		259,219		0	259,219	0	259,219	
(M) National School Lunch Program	10.555	2016-4210	302,939	50,810	302,939	0	50,810	0	353,749	
(M) School Breakfast Program	10.553	2017-4220		55,833		0	55,833	0	55,833	
(M) School Breakfast Program	10.553	2016-4220	62,927	10,448	62,927	0	10,448	0	73,375	
(M) USDA Foods Program - Non-Cash	10.555	2017-4299		35,858			35,858	0	35,858	
(M) DoD Fruits & Vegetables Prog - Non-Cash	10.555	2017-4299		19,553			19,553	0	19,553	
<i>Total Child Nutrition Cluster</i>			365,866	431,721	365,866	0	431,721	0	797,587	
TOTAL U S DEPARTMENT OF AGRICULTURE			365,866	431,721	365,866	0	431,721	0	797,587	
									0	
									0	
									0	
									0	
									0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients*	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)			
U S DEPARTMENT OF EDUCATION									0	
Passed Through IL State Board of Education									0	
(M) Title I - Low-Income	84.010	2017-4300		276,549			496,487	0	496,487	
Title I - Low-Income	84.010	2016-4300	327,511	172,120	429,148	0	70,483	0	499,631	
Title III - Language Instruction Program-Ltd English Proficiency	84.365	2017-4909		27,494			40,453	0	40,453	
Title III - Language Instruction Program-Ltd English Proficiency	84.365	2016-4909	30,464	22,886	53,350	0		0	53,350	
Title II - Teacher Quality	84.367	2017-4932		30,390			37,228	0	37,228	
Title II - Teacher Quality	84.367	2016-4932	38,341	4,028	42,369	0		0	42,369	
<i>Special Education Cluster</i>									0	
Passed Through IL State Board of Education, through Niles Twp District for Special Educ									0	
Federal Special Education - Preschool Flow-Through	84.173	2017-4600		15,052		0	15,052	0	15,052	
Federal Special Education - Preschool Flow-Through	84.173	2016-4600	15,642		15,642	0		0	15,642	
Federal Special Education - IDEA - Flow-Through	84.027	2017-4620		446,813		0	446,813	0	446,813	
Federal Special Education - IDEA - Flow-Through	84.027	2016-4620	434,568		434,568	0		0	434,568	
<i>Total Special Education Cluster</i>			450,210	461,865	450,210		461,865		912,075	
TOTAL U S DEPARTMENT OF EDUCATION			846,526	995,332	975,077		1,106,516		2,081,593	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients*	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)			
U S DEPARTMENT OF HEALTH AND HUMAN SERVICES									0	
Passed Through IL Department of Healthcare and Family Services, through NTDSE									0	
Medicaid Medical Assistance Program, Administrative Claim	93.778	2017-4991		48,191		0	48,191	0	48,191	
Medicaid Medical Assistance Program, Administrative Claim	93.778	2016-4991	15,036		15,036	0		0	15,036	
TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			15,036	48,191	15,036		48,191		63,227	
									0	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,227,428	1,475,244	1,355,979		1,586,428		2,942,407	
									0	
									0	
									0	
									0	
Value of Federal Awards Expended in the Form of Non-Cash Assistance				55,411			55,411	0	55,411	
Federal Insurance in Effect During the Year				0			0	0	0	
Federal Loans or Loan Guarantees, Including Interest Subsidies, Outstanding at Year End				0			0	0	0	
Amounts Provided to Subrecipients				0			0	0	0	
									0	

• (M) Program was audited as a major program as defined by §200.518.

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

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

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

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

**SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
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: Adverse
(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
10.553,10.555	Child Nutrition Cluster	431,721
84.010	Title I - Low-Income	496,487
Total Amount Tested as Major		\$928,208

Total Federal Expenditures for 7/1/16-6/30/17 \$1,586,428

% tested as Major 58.51%

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

Auditee qualified as low-risk auditee? YES X 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.

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2017- N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement
 NONE - N/A

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.

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: NONE - N/A

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

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
NONE - N/A

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review			
Date:	<u> </u>	Resolution Criteria Code Number	<u> </u>
Initials:	<u> </u>	Disposition of Questioned Costs Code Letter	<u> </u>

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.

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
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>
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NONE - N/A

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.

SKOKIE SCHOOL DISTRICT NO. 69
05-016-0690-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- N/A**

Condition:
NONE - N/A

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)