

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

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

☒ School District
☐ Joint Agreement

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 06-016-2010-17		☐ CASH ☒ ACCRUAL		Name of Auditing Firm: Baker Tilly Virchow Krause, LLP	
County Name: Cook				Name of Audit Manager: Michael Cipolla, CPA	
Name of School District/Joint Agreement: J. Sterling Morton High School District 201				Address: 1301 West 22nd Street, Suite 400	
Address: 5801 W. Cermak Rd				City: Oak Brook	
City: Cicero				State: IL	
Email Address:				Fax Number: (630) 990-0039	
Zip Code:		0		IL License Number (9 digit): 066-004260	
				Expiration Date:	
				Email Address: michael.cipolla@bakertilly.com	
Annual Financial Report Type of Auditor's Report Issued: ☐ Qualified ☒ Unqualified ☐ Adverse ☐ Disclaimer		Single Audit Status: ☐ NO Are Federal expenditures greater than \$750,000? ☐ YES ☐ NO Is all Single Audit Information completed and attached? ☐ YES ☐ NO Were any financial statement or federal award findings issued? ☐ YES		ISBE Use Only	
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only)		☐ Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Mr. Timothy Truesdale		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: truesdale@ismorton.org		Email Address:		Email Address:	
Telephone: 708.780.2800		Telephone:		Telephone:	
Fax Number:		Fax Number:		Fax Number:	
Signature & Date:  12.18.17		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD60-36/JA60-60 (06/17)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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; 19-8].
- ☐ 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: 2/12/1995 (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: 8/31/2017

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

	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	237,595	282	534,565	319,855	301,000	1,393,297
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	237,595	282	534,565	319,855	301,000	1,393,297
Total						2,786,594

* Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:**Baker Tilly Virchow Krause, LLP**

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M																																																				
1	FINANCIAL PROFILE INFORMATION																																																																
2																																																																	
3	<i>Required to be completed for School Districts only.</i>																																																																
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5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																																																																
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10	<table border="0" style="width: 100%;"> <tr> <td style="text-align: center;">Tax Year 2016</td> <td colspan="2" style="text-align: center;">Equalized Assessed Valuation (EAV):</td> <td colspan="10" style="text-align: center;">1,442,272,976</td> </tr> <tr> <td></td> <td style="text-align: center;">Educational</td> <td style="text-align: center;">Operations & Maintenance</td> <td style="text-align: center;">Transportation</td> <td colspan="5" style="text-align: center;">Combined Total</td> <td colspan="4" style="text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td style="text-align: center;">0.018533</td> <td style="text-align: center;">0.004178</td> <td style="text-align: center;">0.000747</td> <td colspan="5" style="text-align: center;">= 0.023460</td> <td colspan="4" style="text-align: center;">0.000000</td> </tr> </table>													Tax Year 2016	Equalized Assessed Valuation (EAV):		1,442,272,976											Educational	Operations & Maintenance	Transportation	Combined Total					Working Cash				Rate(s):	0.018533	0.004178	0.000747	= 0.023460					0.000000																
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13	B. Results of Operations *																																																																
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17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																																																
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20	C. Short-Term Debt **																																																																
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28	D. Long-Term Debt																																																																
29	Check the applicable box for long-term debt allowance by type of district.																																																																
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40	E. Material Impact on Financial Position																																																																
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																																																
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	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
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District Name: J. Sterling Morton High School District 201
District Code: 06-016-2010-17
County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)

Total Long-Term Debt Allowed (P3, Cell H31)

Total

57,058,756.00

104,429,355.00

0.00

Ratio

0.546

Score

Weight

Value

4

0.35

1.40

Total

97,161,354.00

104,429,355.00

0.00

Ratio

0.930

Score

Adjustment

Weight

Value

4

0

0.35

1.40

Total

53,003,122.00

269,892.65

Days

196.38

Score

Weight

Value

4

0.10

0.40

Total

28,760,365.41

Percent

100.00

Score

Weight

Value

4

0.10

0.40

Total

108,077,181.00

99,516,835.34

Percent

(8.60)

Score

Weight

Value

1

0.10

0.10

Total Profile Score: **3.70 ***

Estimated 2018 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (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	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹	120	42,295,310	2,696,497	370,400	1,574,181	1,071,677	38,844,496	6,437,134	0	12,056,298
5	Investments		0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	13,569,207	3,011,375	4,864,341	538,414	1,393,967	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	1,500,000	0	0
8	Intergovernmental Accounts Receivable	150	5,409,158	0	158,834	1,069,694	0	0	0	0	0
9	Other Receivables	160	1,070,566	0	0	0	0	0	0	0	0
10	Inventory	170	110,632	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	289,574	246,134	6,113,027	9,652	0	0	0	0	0
13	Total Current Assets		62,744,447	5,954,006	11,506,602	3,191,941	2,465,644	38,844,496	7,937,134	0	12,056,298
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	1,500,000	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	674,462	649,177	0	16,988	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	34,294	10,760	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	15,798,455	3,011,375	5,023,175	1,073,261	1,393,967	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		16,507,211	3,671,312	5,023,175	2,590,249	1,393,967	0	0	0	0
35	LONG-TERM LIABILITIES (600)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	400,206	2,282,694	0	578,844	0	0	0	0	0
39	Unreserved Fund Balance	730	45,837,030	0	6,483,427	22,848	1,071,677	38,844,496	7,937,134	0	12,056,298
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		62,744,447	5,954,006	11,506,602	3,191,941	2,465,644	38,844,496	7,937,134	0	12,056,298

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

	A	B	L	M		N
				Account Groups	Account Groups	
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt	
1						
2						
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹		929,414			
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		929,414			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		14,856,695		
17	Building & Building Improvements	230		90,227,934		
18	Site Improvements & Infrastructure	240		9,935,673		
19	Capitalized Equipment	250		31,560,302		
20	Construction in Progress	260		374,705		
21	Amount Available in Debt Service Funds	340			6,483,427	
22	Amount to be Provided for Payment on Long-Term Debt	350			101,593,754	
23	Total Capital Assets			146,955,309	108,077,181	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493	929,414			
34	Total Current Liabilities		929,414			
35	LONG-TERM LIABILITIES (600)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			108,077,181	
37	Total Long-Term Liabilities				108,077,181	
38	Reserved Fund Balance	714	0			
39	Unreserved Fund Balance	730	0			
40	Investment in General Fixed Assets			146,955,309		
41	Total Liabilities and Fund Balance		929,414	146,955,309	108,077,181	

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
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3 RECEIPTS/REVENUES									
4 LOCAL SOURCES	1000	36,146,591	5,966,141	9,410,176	1,058,667	3,305,183	0	55,695	0
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
6 STATE SOURCES	3000	34,051,457	13,400,000	0	2,227,643	0	0	0	0
7 FEDERAL SOURCES	4000	11,523,161	0	0	0	0	0	0	0
8 Total Direct Receipts/Revenues		81,721,209	19,366,141	9,410,176	3,286,310	3,305,183	0	55,695	0
9 Receipts/Revenues for "On Behalf" Payments ²	3998	30,799,388							
10 Total Receipts/Revenues		112,520,597	19,366,141	9,410,176	3,286,310	3,305,183	0	55,695	0
11 DISBURSEMENT/EXPENDITURES									
12 Instruction	1000	48,489,691				794,660			
13 Support Services	2000	26,315,705	18,003,398		3,259,112	2,353,529	810,641		0
14 Community Services	3000	248,259	0		0	24,166			
15 Payments to Other Districts & Governmental Units	4000	845,189	0	0	0	0	0		
16 Debt Service	5000	0	0	9,724,197	0	0			0
17 Total Direct Disbursements/Expenditures		75,898,844	18,003,398	9,724,197	3,259,112	3,172,355	810,641		0
18 Disbursements/Expenditures for "On Behalf" Payments ²	4180	30,799,388	0	0	0	0	0		0
19 Total Disbursements/Expenditures		106,698,232	18,003,398	9,724,197	3,259,112	3,172,355	810,641		0
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,822,365	1,362,743	(314,021)	27,198	132,828	(810,641)	55,695	0
21 OTHER SOURCES/USES OF FUNDS									
22 OTHER SOURCES OF FUNDS (7000)									
23 PERMANENT TRANSFER FROM VARIOUS FUNDS									
24 Abolishment of the Working Cash Fund ¹²	7110								
25 Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	39,655,137		0
26 Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
27 Transfer Among Funds	7130	0	0	0	0	0			
28 Transfer of Interest	7140	0	0	0	0	0	0	0	0
29 Transfer from Capital Project Fund to O&M Fund	7150		0						
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0						
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0					
32 SALE OF BONDS (7200)									
33 Principal on Bonds Sold	7210	0	0	344,863	0		0	39,655,137	0
34 Premium on Bonds Sold	7220	0	0	0	0		0	0	0
35 Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
36 Sale or Compensation for Fixed Assets ⁵	7300	0	0	0	0	0	0		0
37 Transfer to Debt Service to Pay Principal on Capital Leases	7400			113,171					
38 Transfer to Debt Service to Pay Interest on Capital Leases	7500			2,311					
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			44,987					
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			5,013					
41 Transfer to Capital Projects Fund	7800						0		
42 ISBE Loan Proceeds	7900	0	0	0	0	0	0		0
43 Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
44 Total Other Sources of Funds		0	0	510,345	0	0	39,655,137	39,655,137	0
45 OTHER USES OF FUNDS (8000)									

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

	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Total
1										
2										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							39,655,137	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0		0				
51	Transfer from Capital Project Fund to O&M Fund	8150								0
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	113,171	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	2,311	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	44,987						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	5,013						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0		0		
75	Other Uses Not Classified Elsewhere	8990	0	0		0		0		
76	Total Other Uses of Funds		115,482	50,000		0		0	39,655,137	0
77	Total Other Sources/Uses of Funds		(115,482)	(50,000)	510,345	0	0	39,655,137	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,706,883	1,312,743	196,324	27,198	132,828	38,844,496	55,695	0
79	Fund Balances - July 1, 2016		40,530,353	969,951	6,287,103	574,494	938,849	0	7,881,439	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2017		46,237,236	2,282,694	6,483,427	601,692	1,071,677	38,844,496	7,937,134	0

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

	A	B	K
	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
1			
2			
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	(3,359)
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000	
6	ANOTHER DISTRICT		
7	STATE SOURCES	3000	0
8	FEDERAL SOURCES	4000	0
9	Total Direct Receipts/Revenues		(3,359)
10	Receipts/Revenues for "On Behalf" Payments ²	3998	
11	Total Receipts/Revenues		(3,359)
12	DISBURSEMENTS/EXPENDITURES		
13	Instruction	1000	
14	Support Services	2000	595,865
15	Community Services	3000	
16	Payments to Other Districts & Governmental Units	4000	0
17	Debt Service	6000	0
18	Total Direct Disbursements/Expenditures		595,865
19	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0
20	Total Disbursements/Expenditures		595,865
21	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(599,224)
22	OTHER SOURCES/USES OF FUNDS		
23	OTHER SOURCES OF FUNDS (7000)		
24	PERMANENT TRANSFER FROM VARIOUS FUNDS		
25	Abolishment of the Working Cash Fund ¹²	7110	0
26	Abatement of the Working Cash Fund ¹²	7110	0
27	Transfer of Working Cash Fund Interest	7120	0
28	Transfer Among Funds	7130	
29	Transfer of Interest	7140	0
30	Transfer from Capital Project Fund to O&M Fund	7150	
31	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
32	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
33	SALE OF BONDS (7200)		
34	Principal on Bonds Sold	7210	10,000,000
35	Premium on Bonds Sold	7220	0
36	Accrued Interest on Bonds Sold	7230	0
37	Sale or Compensation for Fixed Assets ⁶	7300	0
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
39	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
40	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
42	Transfer to Capital Projects Fund	7800	
43	ISBE Loan Proceeds	7900	0
44	Other Sources Not Classified Elsewhere	7990	0
45	Total Other Sources of Funds		10,000,000
46	OTHER USES OF FUNDS (8000)		

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

1	A	B	K
	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (6100)		
47	Abolishment or Abatement of the Working Cash Fund 12	8110	
48	Transfer of Working Cash Fund Interest 12	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		10,000,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		9,400,776
79	Fund Balances - July 1, 2016		2,655,522
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2017		12,056,298

**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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		26,082,971	5,829,026	9,404,948	1,054,256	1,349,735	0	0	0	(3,359)
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	411,494	0			0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,345,123				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		26,494,465	5,829,026	9,404,948	1,054,256	2,694,858	0	0	0	(3,359)
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	6,752,297	0	0	0	600,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		6,752,297	0	0	0	600,000	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	94,398								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	269,479								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		363,877								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					

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

	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)
1											
2											
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Districts (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										
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	462,619	11,937	5,228	4,411	10,325	0	55,695	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		462,619	11,937	5,228	4,411	10,325	0	55,695	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	178,190								
70	Sales to Pupils - Breakfast	1612	5,477								
71	Sales to Pupils - A la Carte	1613	286,099								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	139,652								
74	Other Food Service (Describe & Itemize)	1690	9,670								
75	Total Food Service		619,088								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	18,501	0							
78	Admissions - Other (Describe & Itemize)	1719	9,724	0							
79	Fees	1720	6,844	0							
80	Book Store Sales	1730	653,850	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	469,744	0							
82	Total District/School Activity Income		1,158,663	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	18,123								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		18,123								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	47,718							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	636	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	3,600								
102	Proceeds from Vendors' Contracts	1990	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
103	School Facility Occupation Tax Proceeds	1993			0		0				
104	Payment from Other Districts	1991	0	0	0		0				
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993		0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	273,223	77,460	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		277,459	125,178	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	36,146,591	5,966,141	9,410,176	1,058,667	3,305,183	0	55,695	0	(3,359)
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
110											
111	Flow-through Revenue from State Sources	2100	0	0			0				
112	Flow-through Revenue from Federal Sources	2200	0	0			0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0			0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0			0				
	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
115											
116											
117	General State Aid - Sec. 18-3.05	3001	30,110,708	13,400,000	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		30,110,708	13,400,000	0	0	0	0		0	0
122											
123											
124	SPECIAL EDUCATION										
125	Special Education - Private Facility Tuition	3100	1,307,108								
126	Special Education - Funding for Children Requiring Sp ED Services	3105	1,202,517								
127	Special Education - Personnel	3110	954,695	0							
128	Special Education - Orphanage - Individual	3120	0								
129	Special Education - Orphanage - Summer Individual	3130	0								
130	Special Education - Summer School	3145	0								
131	Special Education - Other (Describe & Itemize)	3199	0	0							
132	Total Special Education		3,464,320	0							
133											
134	CAREER AND TECHNICAL EDUCATION (CTE)										
135	CTE - Technical Education - Tech Prep	3200	0	0							
136	CTE - Secondary Program Improvement (CTEI)	3220	124,125	0							
137	CTE - WCECEP	3225	0	0							
138	CTE - Agriculture Education	3235	0	0							
139	CTE - Instructor Practicum	3240	0	0							
140	CTE - Student Organizations	3270	0	0							
141	CTE - Other (Describe & Itemize)	3299	0	0							
142	Total Career and Technical Education		124,125	0							
143											
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	55,885								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		55,885								

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

	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)
1											
2											
145	State Free Lunch & Breakfast	3360	13,947	0	0		0				
146	School Breakfast Initiative	3365	0	0							
147	Driver Education	3370	27,449	0							
148	Adult Ed (from ICB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		1,170	0				
152	Transportation - Special Education	3510	0	0		2,226,473	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		2,227,643	0				
155	Learning Improvement - Change Grants	3610	0	0							
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	125,000	0		0	0				
158	Early Childhood - Block Grant	3705	88,531	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3728	0			0	0				
163	Chicago General Education Block Grant	3765	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0	0	0	0
166	Technology - Technology for Success	3780	0	0	0	0	0	0	0	0	0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920						0			
170	School Infrastructure - Maintenance Projects	3925		0				0			
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	41,492	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		3,940,749	0	0	2,227,643	0	0	0	0	0
173	Total Receipts from State Sources	3000	34,051,457	13,400,000	0	2,227,643	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4046-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0			0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0	0	0	0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0			0	0			
188	Title VI - District Projects	4105	0	0			0	0			

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
189	Title VI - Rural Education Initiative (REI)	4107	0	0			0				
190	Title VI - Other (Describe & Itemize)	4199	0	0			0				
191	Total Title VI		0	0			0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	2,745,114				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	290,123				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	185,213				0				
199	Fresh Fruits & Vegetables	4240	89,174								
200	Food Service - Other (Describe & Itemize)	4299	304,069				0				
201	Total Food Service		3,613,693				0				
202	TITLE I										
203	Title I - Low Income	4300	3,144,946	0			0				
204	Title I - Low Income - Neglected, Private	4305	0	0			0				
205	Title I - Comprehensive School Reform	4332	0	0			0				
206	Title I - Reading First	4334	0	0			0				
207	Title I - Even Start	4335	0	0			0				
208	Title I - Reading First SEA Funds	4337	0	0			0				
209	Title I - Migrant Education	4340	0	0			0				
210	Title I - Other (Describe & Itemize)	4399	0	0			0				
211	Total Title I		3,144,946	0			0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0			0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0			0				
215	Title IV - Other (Describe & Itemize)	4499	0	0			0				
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			0				
220	Fed - Spec Education - IDEA - Flow Through	4620	1,358,666	0			0				
221	Fed - Spec Education - IDEA - Room & Board	4625	28,252	0			0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0				
224	Total Federal - Special Education		1,386,918	0			0				
225	GTE - PERKINS										
226	GTE - Perkins - Title III E - Tech Prep	4770	435,844	0			0				
227	GTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total GTE - Perkins		435,844	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0			0				
231	ARRA - Title I - Low Income	4851	0	0			0				
232	ARRA - Title I - Neglected, Private	4852	0	0			0				
233	ARRA - Title I - Delinquent, Private	4853	0	0			0				
234	ARRA - Title I - School Improvement (Part A)	4854	0	0			0				
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0			0				
236	ARRA - IDEA - Part B - Preschool	4856	0	0			0				
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0				
238	ARRA - Title IID - Technology-Formula	4860	0	0			0				
239	ARRA - Title IID - Technology-Competitive	4861	0	0			0				
240	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
259	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901	0	0	0	0	0	0	0	0	0
261	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
262	Advanced Placement Fee/International Baccalaureate	4904	0	0	0	0	0	0	0	0	0
263	Title III - Immigrant Education Program (IEP)	4905	5,052	0	0	0	0	0	0	0	0
264	Title III - Language Inst Program - Limited Eng (LI/LEP)	4909	104,659	0	0	0	0	0	0	0	0
265	Learn & Serve America	4910	0	0	0	0	0	0	0	0	0
266	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
267	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
268	Title II - Teacher Quality	4932	148,927	0	0	0	0	0	0	0	0
269	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
270	Medicaid Matching Funds - Administrative Outreach	4991	178,242	0	0	0	0	0	0	0	0
271	Medicaid Matching Funds - Fee-for-Service Program	4992	166,427	0	0	0	0	0	0	0	0
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	2,338,453	0	0	0	0	0	0	0	0
273	Total the State		11,523,161	0	0	0	0	0	0	0	0
274	Total Receipts/Revenues from Federal Sources	4000	11,523,161	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		81,721,209	19,366,141	9,410,176	3,286,310	3,305,183	0	55,695	0	(3,359)

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	23,689,264	5,383,470	34,992	527,929	538,078	13,957	0	0	30,187,690
6	Tuition Payment to Charter Schools	1115		0	0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	6,060,631	1,575,016	219,993	79,764	19,714	0	0	0	7,955,118
9	Special Education Programs Pre-K	1225	0	0	0		0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	634,690	378,850	271,020	1,219,595	0	0	0	0	2,504,155
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	201,125	2,592	0	1,443	0	0	0	0	205,160
13	CTE Programs	1400	1,819,801	399,246	41,982	216,202	193,108	3,840	1,209	0	2,675,388
14	Interscholastic Programs	1500	723,073	32,032	229,871	184,467	4,643	0	0	0	1,174,086
15	Summer School Programs	1600	271,044	32,427	0	938	0	0	0	0	304,409
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	17,575	250	6,300	3,324	0	0	0	0	27,449
18	Bilingual Programs	1800	753,217	167,736	0	3,362	0	0	0	0	924,315
19	Tuam Alternative & Optional Programs	1900	28,292	362	384	9,728	3,570	0	1,025	0	43,361
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						2,488,560			2,488,560
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Tuam Alternative/Optional Ed Progrms - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	34,198,712	7,971,981	804,542	2,246,752	759,113	2,506,357	2,234	0	48,489,691
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,999,611	512,366	10,117	51,140	5,615	0	0	0	2,578,849
37	Guidance Services	2120	2,216,153	533,255	29,857	18,454	0	3,258	0	0	2,800,977
38	Health Services	2130	414,563	114,182	362,197	7,828	17,233	750	0	0	916,753
39	Psychological Services	2140	321,431	85,072	0	2,933	0	0	0	0	409,436
40	Speech Pathology & Audiology Services	2150	210,291	54,447	0	0	0	0	0	0	284,738
41	Other Support Services - Pupils (Describe & Itemize)	2190	274,254	13,691	17	1,186	0	1,175	0	0	290,323
42	Total Support Services - Pupils	2100	5,436,303	1,313,013	402,188	81,541	22,848	5,183	0	0	7,261,076
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	2,197,547	847,951	628,883	16,036	0	1,667	0	0	3,692,084
45	Educational Media Services	2220	527,608	207,684	100,920	194,451	1,564	0	5,693	0	1,037,920
46	Assessment & Testing	2230	94,843	1,354	18,839	2,712	0	0	0	0	117,748
47	Total Support Services - Instructional Staff	2200	2,819,998	1,056,989	748,642	213,199	1,564	1,667	5,693	0	4,847,752
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	274,440	67,021	284,337	5,815	0	56,163	0	0	687,776
50	Executive Administration Services	2320	550,464	131,091	55,236	5,080	0	64,618	0	0	806,489
51	Special Area Administration Services	2330	592,835	152,260	7,246	151	0	0	0	0	752,492
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	1,417,739	350,372	346,819	11,046	0	120,781	0	0	2,246,757

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	1,769,419	418,129	60,546	35,202	35,758	11,711	0	0	2,330,765
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,769,419	418,129	60,546	35,202	35,758	11,711	0	0	2,330,765
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	117,728	36,123	0	0	0	0	0	0	153,851
60	Fiscal Services	2520	508,118	99,816	273,176	11,492	0	1,703	2,594	0	896,899
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	1,861	0	52,786	0	0	0	54,647
63	Food Services	2560	1,128,471	286,325	586,496	1,343,639	70,374	0	1,503	0	3,416,808
64	Internal Services	2570	230,573	47,909	(146,116)	112,684	0	0	0	0	245,050
65	Total Support Services - Business	2600	1,984,890	470,173	715,417	1,467,815	123,160	1,703	4,097	0	4,767,255
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	78,000	620	297,178	0	0	0	0	0	375,798
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	54,845	19,821	172,845	0	0	0	0	0	247,311
70	Staff Services	2640	33,039	7,721	1,288	230	0	0	0	0	42,278
71	Data Processing Services	2650	468,739	138,687	1,509,609	41,498	1,231,782	0	250	0	3,389,565
72	Total Support Services - Central	2600	634,423	166,849	1,979,920	41,728	1,231,782	0	250	0	4,054,952
73	Other Support Services (Describe & Itemize)	2900	302	0	795,960	6,766	0	4,120	0	0	807,148
74	Total Support Services	2000	14,063,074	3,775,525	5,049,492	1,857,297	1,415,112	145,165	10,040	0	26,315,705
75	COMMUNITY SERVICES (ED)	3000	125,314	33,055	82,395	7,495	0	0	0	0	248,259
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			2,800			0			2,800
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			6,694			6,694
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			2,800			6,694			9,494
85	Payments for Regular Programs - Tuition	4210						835,695			835,695
86	Payments for Special Education Programs - Tuition	4220						0			0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	Total Payments to Other Govt Units - Tuition (In State)	4200						835,695			835,695
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0

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

A	B	C	D	E	F	G	H	I	J	K
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
1										
2										
96	4340						0			0
97	4370						0			0
98	4380						0			0
99	4390			0			0			0
100	4300			0			0			0
101	4400			0			0			0
102	4000			2,800			842,389			845,189
103	5000									
104										
105	5110						0			0
106	5120						0			0
107	5130						0			0
108	5140						0			0
109	5150						0			0
110	5100						0			0
111	5200						0			0
112	5000						0			0
113										
114	6000	48,387,100	11,780,561	5,938,229	4,111,544	2,174,225	3,493,911	12,274	0	75,898,844
115										
116										5,822,365
117										
20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	2000									
119										
120	2190	0	0	0	0	0	0	0	0	0
121										
122	2510	0	0	0	0	0	0	0	0	0
123	2530	0	0	21,735	0	3,878,259	0	0	0	3,899,994
124	2540	6,182,943	1,320,336	1,465,620	2,147,509	2,520,162	0	7,644	0	13,644,214
125	2550	0	0	0	0	0	0	0	0	0
126	2560					0				0
127	2600	6,182,943	1,320,336	1,487,355	2,147,509	6,398,421	0	7,644	0	17,544,208
128	2900	0	0	459,190	0	0	0	0	0	459,190
129	2000	6,182,943	1,320,336	1,946,545	2,147,509	6,398,421	0	7,644	0	18,003,398
130	3000	0	0	0	0	0	0	0	0	0
131	4000									
132										
133	4120			0			0			0
134	4140			0			0			0
135	4190			0			0			0
136	4100			0			0			0
137	4400			0			0			0
138	4000			0			0			0
139	5000									
140										
141	5110						0			0
142	5120						0			0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	5000									
150	Total Direct Disbursements/Expenditures		6,182,943	1,320,336	1,945,545	2,147,509	6,398,421	0	7,644	0	18,003,398
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										1,362,743
152											
153	30 - DEBT SERVICES (DS)										
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
155	DEBT SERVICES (DS)	5000									
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
157	Tax Anticipation Warrants	5110									
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						7,324			7,324
164	DEBT (Lease/Purchase Principal Retired) 11	5300						9,353,158			9,353,158
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			363,715
166	Total Debt Services	5000			363,715	363,715		9,360,482			9,724,197
167	PROVISION FOR CONTINGENCIES (DS)	5000			363,715			9,360,482			9,724,197
168	Total Disbursements/ Expenditures										(314,021)
169	Excess (Deficiency) of Receipts/Revenues Over										
170	Disbursements/Expenditures										
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	SUPPORT SERVICES - PUPILS										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS										
176	Pupil Transportation Services	2550	69,540	24,065	3,157,565	7442	0	500	0	0	3,259,112
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	69,540	24,065	3,157,565	7442	0	500	0	0	3,259,112
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
182	Payments for Regular Programs	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0

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

A	B	C	D	E	F	G	H	I	J	K
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
1										
2										
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)			0			0			0
190	Total Payments to Other Govt Units			0			0			0
191	DEBT SERVICES (TR)									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT									
193	Tax Anticipation Warrants									
194	Tax Anticipation Notes									
195	Corporate Personal Prop. Repl. Tax Anticipation Notes									
196	State Aid Anticipation Certificates									
197	Other Interest on Short-Term Debt (Describe & Itemize)									
198	Total Debt Services - Interest On Short-Term Debt									
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT									
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹									
201	DEBT SERVICES - OTHER (Describe & Itemize)									
202	Total Debt Services									
203	PROVISION FOR CONTINGENCIES (TR)									
204	Total Disbursements/ Expenditures	69,540	24,065	3,157,565	7442	0	500	0	0	3,259,112
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									
206										
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)									27,198
208	INSTRUCTION (MR/SS)									
209	Regular Programs		340,439							340,439
210	Pre-K Programs		0							0
211	Special Education Programs (Functions 1200-1220)		316,551							316,551
212	Special Education Programs - Pre-K		0							0
213	Remedial and Supplemental Programs - K-12		15,246							15,246
214	Remedial and Supplemental Programs - Pre-K		0							0
215	Adult/Continuing Education Programs		4,849							4,849
216	CTE Programs		63,510							63,510
217	Interdisciplinary Programs		29,054							29,054
218	Summer School Programs		13,455							13,455
219	Gifted Programs		0							0
220	Driver's Education Programs		254							254
221	Bilingual Programs		10,834							10,834
222	Truants' Alternative & Optional Programs		468							468
223	Total Instruction		794,660							794,660
224	SUPPORT SERVICES (MR/SS)									
225	SUPPORT SERVICES - PUPILS									
226	Attendance & Social Work Services		163,226							163,226
227	Guidance Services		50,338							50,338
228	Health Services		78,660							78,660
229	Psychological Services		4,594							4,594
230	Speech Pathology & Audiology Services		2,988							2,988
231	Other Support Services - Pupils (Describe & Itemize)		11,741							11,741
232	Total Support Services - Pupils		311,547							311,547
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF									
234	Improvement of Instruction Services		74,501							74,501
235	Educational Media Services		60,615							60,615
236	Assessment & Testing		1,373							1,373
237	Total Support Services - Instructional Staff		136,489							136,489

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										
239	Board of Education Services	2310		51,659							51,659
240	Executive Administration Services	2320		28,832							28,832
241	Service Area Administrative Services	2330		46,969							46,969
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Services	2369		0							0
251	Total Support Services - General Administration	2300		127,460							127,460
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		125,594							125,594
254	Other Support Services - School Administration	2490		0							0
255	Total Support Services - School Administration	2400		125,594							125,594
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510		2,584							2,584
258	Fiscal Services	2520		98,040							98,040
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		1,168,639							1,168,639
261	Pupil Transportation Services	2550		12,615							12,615
262	Food Services	2560		207,706							207,706
263	Internal Services	2570		43,953							43,953
264	Total Support Services - Business	2600		1,533,537							1,533,537
265	SUPPORT SERVICES - CENTRAL										
266	Direction of Central Support Services	2610		17,233							17,233
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		10,359							10,359
269	Staff Services	2640		427							427
270	Data Processing Services	2660		90,859							90,859
271	Total Support Services - Central	2600		118,878							118,878
272	Other Support Services (Describe & Itemize)	2900		24							24
273	Total Support Services	2000		2,353,529							2,353,529
274	COMMUNITY SERVICES (MR/SS)	3000		24,166							24,166
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	Total Payments to Other Govt Units	4000		0							0
279	DEBT SERVICES (MR/SS)	6000									
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
281	Tax Anticipation Warrants	5110		0				0			0
282	Tax Anticipation Notes	5120		0				0			0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0				0			0

FOR THE YEAR ENDING JUNE 30, 2017

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Fund #	(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
1											
2											
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	Total Debt Services - Interest	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288	Total Disbursements/Expenditures			3,172,355				0			3,172,355
289	Excess (Deficiency) of Receipts/Revenues Over										
290	Disbursements/Expenditures										132,828
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	810,641	0	0	0	810,641
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2900	0	0	0	0	810,641	0	0	0	810,641
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										
299	Payments to Other Govt Units (In-State)	4100		0	0			0			0
300	Payments for Special Education Programs	4120		0	0			0			0
301	Payments for CTE Programs	4140		0	0			0			0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		0	0			0			0
303	Total Payments to Other Govt Units	4000		0	0			0			0
304	PROVISION FOR CONTINGENCIES (\$&C/CI)	5000									
305	Total Disbursements/ Expenditures		0	0	0	0	810,641	0	0	0	810,641
306	Excess (Deficiency) of Receipts/Revenues Over										
307	Disbursements/Expenditures										(810,641)
308	70 - WORKING CASH (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
314	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
324	DEBT SERVICES (TF)	5000									
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
328	Other Interest or Short-Term Debt	5150						0			0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
332	Excess (Deficiency) of Receipts/Revenues Over										0
333											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)	2000									
336	SUPPORT SERVICES - BUSINESS										
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	595,865	0	0	0	595,865
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2600	0	0	0	0	595,865	0	0	0	595,865
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	595,865	0	0	0	595,865
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
344	Total Payments to Other Govt Units	4000						0			0
345	DEBT SERVICES (FP&S)	5000									
346	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0
351	Total Debt Service	5000						0			0
352											
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									
354	Total Disbursements/Expenditures		0	0	0	0	595,865	0	0	0	595,865
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(599,224)

	A	B	L
	Description (Enter Whole Dollars)	Funct #	Budget
1			
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	36,235,491
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	7,201,933
9	Special Education Programs Pre-K	1225	0
10	Remedial and Supplemental Programs K-12	1250	3,213,669
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	182,002
13	CTE Programs	1400	2,852,215
14	Interscholastic Programs	1500	1,317,513
15	Summer School Programs	1600	193,952
16	Gifted Programs	1650	0
17	Driver's Education Programs	1700	61,677
18	Bilingual Programs	1800	890,449
19	Tuant Alternative & Optional Programs	1900	71,028
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	3,200,000
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Tuants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	Total Instruction ¹⁰	1000	55,419,929
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	2,974,281
37	Guidance Services	2120	3,584,046
38	Health Services	2130	854,634
39	Psychological Services	2140	391,934
40	Speech Pathology & Audiology Services	2150	330,572
41	Other Support Services - Pupils (Describe & Itemize)	2190	306,734
42	Total Support Services - Pupils	2100	8,442,201
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	2,445,405
45	Educational Media Services	2220	21,754
46	Assessment & Testing	2230	37,938
47	Total Support Services - Instructional Staff	2200	2,505,097
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	866,894
50	Executive Administration Services	2320	592,064
51	Special Area Administration Services	2330	831,080
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	2,290,038

A		B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	2,168,987
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	2,168,987
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	134,998
60	Fiscal Services	2520	2,308,730
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	2,108,837
64	Internal Services	2570	400,230
65	Total Support Services - Business	2500	4,952,795
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	456,578
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	19,375
70	Staff Services	2640	57,699
71	Data Processing Services	2660	3,228,910
72	Total Support Services - Central	2600	3,762,562
73	Other Support Services (Describe & Itemize)	2900	0
74	Total Support Services	2000	24,121,680
75	COMMUNITY SERVICES (ED)	3000	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	21,206
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	21,206
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	1,050,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	Total Payments to Other Govt Units - Tuition (In State)	4200	1,050,000
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs - Transfers	4330	0

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

	A	B	L
	Description (Enter Whole Dollars)	Funct #	Budget
1			
2			
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	Total Payments to Other Govt Units - Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	1,071,206
103	DEBT SERVICES (ED)	6000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	0
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	6000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		80,612,815
115	Excess (Deficiency) of Receipts/Revenues Over		
116	Disbursements/Expenditures		
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	3,336,405
124	Operation & Maintenance of Plant Services	2540	16,670,459
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	20,006,864
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	20,006,864
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Special Education Programs	4120	0
134	Payments for CTE Programs	4140	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
136	Total Payments to Other Govt. Units (In-State)	4100	0
137	Payments to Other Govt. Units (Out of State)	4400	0
138	Total Payments to Other Govt Units	4000	0
139	DEBT SERVICES (O&M)	6000	
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
141	Tax Anticipation Warrants	5110	0
142	Tax Anticipation Notes	5120	0

A		B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
144	State Aid Anticipation Certificates	5140	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
146	Total Debt Service - Interest on Short-Term Debt	5100	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	6200	0
148	Total Debt Services	6000	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
150	Total Direct Disbursements/Expenditures		20,006,864
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/		
152			
153	30 - DEBT SERVICES (DS)		
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
155	DEBT SERVICES (DS)	6000	
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	6100	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	6200	5,305,630
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	6300	4,054,826
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
166	Total Debt Services	6000	9,360,456
167	PROVISION FOR CONTINGENCIES (DS)	6000	
168	Total Disbursements/Expenditures		9,360,456
169	Excess (Deficiency) of Receipts/Revenues Over		
170	Disbursements/Expenditures		
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	3,250,829
177	Other Support Services (Describe & Itemize)	2900	0
178	Total Support Services	2000	3,250,829
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

A		B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
190	Total Payments to Other Govt Units	4000	0
191	DEBT SERVICES (TR)	5000	
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
193	Tax Anticipation Warrants	5110	0
194	Tax Anticipation Notes	5120	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
196	State Aid Anticipation Certificates	5140	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
198	Total Debt Services - Interest On Short-Term Debt	5100	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
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
203	PROVISION FOR CONTINGENCIES (TR)	5000	0
204	Total Disbursements/ Expenditures		3,250,829
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
206			
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
208	INSTRUCTION (MR/SS)	1000	
209	Regular Programs	1100	606,357
210	Pre-K Programs	1125	0
211	Special Education Programs (Functions 1200-1220)	1200	264,818
212	Special Education Programs - Pre-K	1225	0
213	Remedial and Supplemental Programs - K-12	1250	0
214	Remedial and Supplemental Programs - Pre-K	1275	0
215	Adult/Continuing Education Programs	1300	5,239
216	CTE Programs	1400	52,452
217	Interscholastic Programs	1500	39,046
218	Summer School Programs	1600	11,891
219	Gifted Programs	1650	0
220	Driver's Education Programs	1700	802
221	Bilingual Programs	1800	10,546
222	Truants' Alternative & Optional Programs	1900	1,770
223	Total Instruction	1000	992,921
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	196,172
227	Guidance Services	2120	56,804
228	Health Services	2130	80,486
229	Psychological Services	2140	4,725
230	Speech Pathology & Audiology Services	2150	3,965
231	Other Support Services - Pupils (Describe & Itemize)	2190	13,169
232	Total Support Services - Pupils	2100	355,321
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	21,555
235	Educational Media Services	2220	58,584
236	Assessment & Testing	2230	194
237	Total Support Services - Instructional Staff	2200	80,333

		A		B	L
1		Description (Enter Whole Dollars)	Funct #	Budget	
2		SUPPORT SERVICES - GENERAL ADMINISTRATION			
238		Board of Education Services	2310	34,742	
239		Executive Administration Services	2320	16,298	
240		Service Area Administrative Services	2330	33,406	
241		Claims Paid from Self Insurance Fund	2361	0	
242		Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	
243		Unemployment Insurance Payments	2363	0	
244		Insurance Payments (Regular or Self-Insurance)	2364	0	
245		Risk Management and Claims Services Payments	2365	0	
246		Judgment and Settlements	2366	0	
247		Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	
248		Reciprocal Insurance Payments	2368	0	
249		Legal Services	2369	0	
250		Total Support Services - General Administration	2300	84,446	
251		SUPPORT SERVICES - SCHOOL ADMINISTRATION			
252		Office of the Principal Services	2410	126,463	
253		Other Support Services - School Administration	2490	0	
254		(Describe & Itemize)			
255		Total Support Services - School Administration	2400	126,463	
256		SUPPORT SERVICES - BUSINESS			
257		Direction of Business Support Services	2510	2,102	
258		Fiscal Services	2520	129,701	
259		Facilities Acquisition & Construction Services	2530	0	
260		Operation & Maintenance of Plant Services	2540	1,132,781	
261		Pupil Transportation Services	2550	18,637	
262		Food Services	2560	218,104	
263		Internal Services	2570	45,566	
264		Total Support Services - Business	2500	1,546,891	
265		SUPPORT SERVICES - CENTRAL			
266		Direction of Central Support Services	2610	0	
267		Planning, Research, Development, & Evaluation Services	2620	0	
268		Information Services	2630	7,524	
269		Staff Services	2640	0	
270		Data Processing Services	2660	93,885	
271		Total Support Services - Central	2600	101,409	
272		Other Support Services (Describe & Itemize)	2900	0	
273		Total Support Services	2000	2,294,863	
274		COMMUNITY SERVICES (MR/SS)	3000	0	
275		PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	0	
276		Payments for Special Education Programs	4120	0	
277		Payments for CTE Programs	4140	0	
278		Total Payments to Other Govt Units	4000	0	
279		DEBT SERVICES (MR/SS)	6000	0	
280		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT			
281		Tax Anticipation Warrants	5110	0	
282		Tax Anticipation Notes	5120	0	
283		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	

A		B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
284	State Aid Anticipation Certificates	5140	0
285	Other (Describe & Itemize)	5150	0
286	Total Debt Services - Interest	6000	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
288	Total Disbursements/Expenditures		3,287,784
289	Excess (Deficiency) of Receipts/Revenues Over		
290	Disbursements/Expenditures		
291	60 - CAPITAL PROJECTS (CP)		
292	SUPPORT SERVICES (CP)	2000	
293	SUPPORT SERVICES - BUSINESS		
294	Facilities Acquisition and Construction Services	2530	0
295	Other Support Services (Describe & Itemize)	2900	0
296	Total Support Services	2000	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
298	PAYMENTS TO OTHER GOVT UNITS (In-State)		
299	Payments to Other Govt Units (In-State)	4100	0
300	Payments for Special Education Programs	4120	0
301	Payments for CTE Programs	4140	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
303	Total Payments to Other Govt Units	4000	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	0
305	Total Disbursements/ Expenditures		0
306	Excess (Deficiency) of Receipts/Revenues Over		
307	Disbursements/Expenditures		
308	70 - WORKING CASH (WC)		
309			
310	80 - TORT FUND (TF)		
311	SUPPORT SERVICES - GENERAL ADMINISTRATION		
312	Claims Paid from Self Insurance Fund	2361	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
314	Unemployment Insurance Payments	2363	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0
316	Risk Management and Claims Services Payments	2365	0
317	Judgment and Settlements	2366	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
319	Reciprocal Insurance Payments	2368	0
320	Legal Services	2369	0
321	Property Insurance (Buildings & Grounds)	2371	0
322	Vehicle Insurance (Transportation)	2372	0
323	Total Support Services - General Administration	2000	0
324	DEBT SERVICES (TF)	6000	
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
326	Tax Anticipation Warrants	5110	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	0
329	Total Debt Services - Interest on Short-Term Debt	5000	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000	
331	Total Disbursements/Expenditures		0
332	Excess (Deficiency) of Receipts/Revenues Over		
333			
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
335	SUPPORT SERVICES (FP&S)	2000	
336	SUPPORT SERVICES - BUSINESS		
337	Facilities Acquisition & Construction Services	2530	0
338	Operation & Maintenance of Plant Services	2540	0
339	Total Support Services - Business	2500	0
340	Other Support Services (Describe & Itemize)	2900	0
341	Total Support Services	2000	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4100	0
344	Total Payments to Other Govt Units	4000	0
345	DEBT SERVICES (FP&S)	6000	
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT		
347	Tax Anticipation Warrants	5110	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
349	Total Debt Service - Interest on Short-Term Debt	5100	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	0
351	Total Debt Service	5000	0
352	PROVISION FOR CONTINGENCIES (FP&S)	6000	0
353	Total Disbursements/Expenditures		0
354	Excess (Deficiency) of Receipts/Revenues Over		
355	Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3	(Enter Whole Dollars)	7-1-16 Thru 6-30-17	(from the 2016 Levy)	(from 2015 & Prior	(from the 2016 Levy)	(from the 2016 Levy)
		Levies) *		Levies)		(Column E - C)
4	Educational	26,082,971	12,837,029	13,245,942	26,729,645	13,892,616
5	Operations & Maintenance	5,829,026	2,893,925	2,935,101	6,025,816	3,131,891
6	Debt Services **	9,404,948	4,777,536	4,627,412	9,838,650	5,061,114
7	Transportation	1,054,256	517,415	536,841	1,077,377	559,962
8	Municipal Retirement	1,349,735	669,800	679,935	1,394,677	724,877
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	(3,359)		(3,359)		0
13	Leasing Levy	0	0	0	0	0
14	Special Education	411,494	202,949	208,545	422,585	219,636
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,345,123	669,800	675,323	1,394,677	724,877
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	45,474,194	22,568,454	22,905,740	46,883,427	24,314,973
20	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
21	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					
22						

	A	B	C	D	E	F	G	H	I	J
	SCHEDULE OF SHORT-TERM DEBT									
1										
2	DESCRIPTION (Enter Whole Dollars)									
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
4	ANTICIPATION NOTES (CPPRT)									
5	Total CPPRT Notes									
6	TAX ANTICIPATION WARRANTS (TAW)									
7	Educational Fund									
8	Operations & Maintenance Fund									
9	Debt Services - Construction									
10	Debt Services - Working Cash									
11	Debt Services - Refunding Bonds									
12	Transportation Fund									
13	Municipal Retirement/Social Security Fund									
14	Fire Prevention & Safety Fund									
15	Other - (Describe & Itemize)									
16	Total TAWs									
17	TAX ANTICIPATION NOTES (TAN)									
18	Educational Fund									
19	Operations & Maintenance Fund									
20	Fire Prevention & Safety Fund									
21	Other - (Describe & Itemize)									
22	Total TANs									
23	TEACHERS/EMPLOYEES' ORDERS (TICO)									
24	Total TEOs (Educational, Operations & Maintenance, & Transportation Funds)									
25	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
26	Total GSAACs (All Funds)									
27	OTHER SHORT-TERM BORROWING									
28	Total Other Short-Term Borrowing (Describe & Itemize)									
29	SCHEDULE OF LONG-TERM DEBT									
30										
31	Refunding Capital Appreciation Limited Tax 2004B Bonds	02/19/04	5,638,957		3	10,587,864		557,217	11,145,081	10,476,500
32	Refunding Capital Appreciation Limited Tax 2004C Bonds	02/19/04	24,238,841		3	15,860,481		743,597	9,904,078	9,309,944
33	GO Capital Appreciation School Bonds 2005B	11/17/05	18,500,926		2	31,120,068		2,751,598	31,376,666	29,494,416
34	GO Limited School Bonds Series 2005C	12/01/05	2,035,598		2	5,130,201		472,119	5,602,320	5,266,243
35	General Obligation Limited Tax School Bonds Series 2017	04/26/17	50,000,000		2		50,000,000		50,000,000	47,000,557
36	EPA Loan	N/A			7	94,023			44,987	46,094
37	Capital Leases	N/A			8	113,171			113,171	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49									0	0
50									0	0
51									0	0
52									0	0
53									0	0
54									0	0
55									0	0
56									0	0
57									0	0
58									0	0

Schedule of Tort Immunity Expenditures

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2										
3	Cash Basis Fund Balance as of July 1, 2016									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		411,494			
6	Earnings on Investments				10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees				10-1970					3,600
8	School Facility Occupation Tax Proceeds				30 or 60-1983					
9	Driver Education				10 or 20-3370					27,449
10	Other Receipts (Describe & Itemize on tab "Itemization 32")									
11	Sale of Bonds				—					
12	Total Receipts					0	411,494	0	0	31,049
13	DISBURSEMENTS:									
14	Instruction				10 or 50-1000					
15	Facilities Acquisition & Construction Services				20 or 60-2530		411,494			31,049
16	Tort Immunity Services				10, 20, 40-2360-2370					
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt				30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400					
21	Total Debt Services								0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				—					
23	Total Disbursements					0	411,494	0	0	31,049
24	Ending Cash Basis Fund Balance as of June 30, 2017					0	0	0	0	0
25	Reserved Fund Balance				714					
26	Unreserved Fund Balance				730	0	0	0	0	0
27										
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28	☐ Yes ☐ No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
29	If yes, list in the aggregate the following:									
30	Total Claims Payments:									
31	Total Reserve Remaining:									
32										
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>									
34	included in line 30 above. Include the total dollar amount for each category.									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45										
46	^a Schedules for Tort Immunity are to be completed <u>only</u> if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances									
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).									
48	^b 55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K
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
3	Works of Art & Historical Treasures	210				0					0
4	Land	220									
5	Non-Depreciable Land	221	13,629,003			13,629,003					
6	Depreciable Land	222	1,111,541	116,151		1,227,692	50	48,292	24,554		72,846
7	Buildings	230									
8	Permanent Buildings	231	82,904,317	7,323,617		90,227,934	50	47,480,123	1,804,559		49,284,682
9	Temporary Buildings	232				0	20		0		0
10	Improvements Other than Buildings (Infrastructure)	240	8,693,575	1,242,098		9,935,673	20	2,908,723	496,784		3,405,507
11	Capitalized Equipment	250									
12	10 Yr Schedule	251	28,679,009	2,911,293		31,560,302	10	11,214,840	3,156,030	30,000	14,340,870
13	5 Yr Schedule	252				0	5		0		0
14	3 Yr Schedule	253				0	3		0		0
15	Construction in Progress	260	2,312,747	374,705	2,312,747	374,705	-				
16	Total Capital Assets	200	137,330,192	11,967,864	2,342,747	146,955,309		61,651,978	5,481,927	30,000	67,103,905
17	Non-Capitalized Equipment	700				19,918	10		1,992		
18	Allowable Depreciation								5,483,919		

	L
1	
2	Ending Balance Undepreciated 6/30/17
3	0
4	
5	13,629,003
6	1,154,846
7	
8	40,943,252
9	0
10	6,530,166
11	
12	17,219,432
13	0
14	0
15	374,705
16	79,851,404
17	
18	

A		B	C	D	E	F
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)						
This schedule is completed for school districts only.						
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
OPERATING EXPENSE PER PUPIL						
EXPENDITURES:						
ED	Expenditures 15-22, L114	Total Expenditures		\$	75,898,844	
O&M	Expenditures 15-22, L150	Total Expenditures			18,003,398	
DS	Expenditures 15-22, L168	Total Expenditures			9,724,197	
TR	Expenditures 15-22, L204	Total Expenditures			3,259,112	
MR/SS	Expenditures 15-22, L288	Total Expenditures			3,172,355	
TORT	Expenditures 15-22, L331	Total Expenditures			0	
				Total Expenditures	\$	110,057,906
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)		\$	0	
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			0	
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
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			205,180	
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			304,409	
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			2,488,560	
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			248,259	
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			845,189	
ED	Expenditures 15-22, L114, Col G	- Capital Outlay			2,174,225	
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			12,274	
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			6,398,421	
O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			7,644	
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			9,353,158	
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			0	
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			4,849	
MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			13,455	
MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			24,166	
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)				\$	22,079,769	
Total Operating Expenses Regular K-12 (Line 14 minus Line 75)					87,978,137	
9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12					7,071.72	
Estimated OEPP (Line 76 divided by Line 77)				\$	12,440.84	

A		B		C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)						
2	This schedule is completed for school districts only.						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		619,088	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,158,663	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0	
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		18,123	
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		47,718	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		3,464,320	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		124,125	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		55,885	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		13,947	
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		27,449	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,227,643	
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		125,000	
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		41,492	
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		3,613,693	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		3,144,946	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,358,666	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		28,252	
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		435,844	
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)		5,052	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		104,659	
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		148,927	
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		178,242	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		166,427	
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)		2,338,453	
174							
175	Total Deductions for PCTC Computation Line 83 through Line 173					\$	19,446,614
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)						68,531,523
177	Total Depreciation Allowance (from page 27, Line 18, Col I)						5,483,919
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)						74,015,442
179	9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))						7,071.72
180	Total Estimated PCTC (Line 178 divided by Line 179) *					\$	10,466.40
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
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								
18								
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
20	Support Services:	1000		48,523,004			48,523,004	
21	Pupil	2100		7,549,775			7,549,775	
22	Instructional Staff	2200		4,976,984			4,976,984	
23	General Admin.	2300		2,374,217			2,374,217	
24	School Admin	2400		2,420,601			2,420,601	
25	Business:							
26	Direction of Business Spt. Srv.	2510	156,435	0	156,435	0	0	0
27	Fiscal Services	2520	992,345	0	992,345	0	0	0
28	Oper. & Maint. Plant Services	2540		12,285,047	12,285,047		0	0
29	Pupil Transportation	2550		3,273,588	3,273,588		3,273,588	
30	Food Services	2560		1,622,502	1,622,502		1,622,502	
31	Internal Services	2570	289,003	0	289,003	0	0	0
32	Central:							
33	Direction of Central Spt. Srv.	2610		393,031	393,031		393,031	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0		0	
35	Information Services	2630		257,670	257,670		257,670	
36	Staff Services	2640	42,705	0	42,705	0	0	0
37	Data Processing Services	2660	2,248,392	0	2,248,392	0	0	0
38	Other:	2900		1,266,362	1,266,362		1,266,362	
39	Community Services	3000		272,425	272,425		272,425	
40	Total		3,728,880	85,215,206	16,013,927	72,930,159		
41			Restricted Rate		Unrestricted Rate			
42			Total Indirect Costs:	3,728,880	Total Indirect costs:		16,013,927	
43			Total Direct Costs:	85,215,206	Total Direct Costs:		72,930,159	
44			=	4.38%	=		21.96%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (Public Act 97-0357)						
3	Fiscal Year Ending June 30, 2017						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
6	J. Sterling Morton High School						
7	06-016-2010-17						
8	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.		
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget →	2016	2017				
10	Service or Function (Check all that apply)			Barriers to Implementation			
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing						
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X		CLIC		
20	Investment Pools						
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives						
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
35	Additional space for Column (D) - Barriers to Implementation:						
36							
37							
38							
40	Additional space for Column (E) - Name of LEA:						
41							
42							
43							

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: J. Sterling Morton High School District 21
 RCDT Number: 06-016-2010-17

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	806,489		806,489	868,017		868,017
2. Special Area Administration Services	2330	752,492		752,492	1,066,601		1,066,601
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	153,851	0	153,851	148,987		148,987
5. Internal Services	2570	245,050		245,050	293,954		293,954
6. Direction of Central Support Services	2610	375,798		375,798	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,333,680	0	2,333,680	2,377,559	0	2,377,559
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							2%

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>

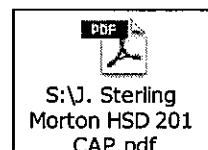
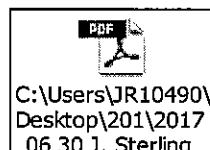
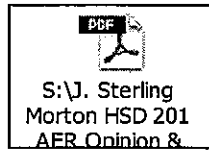
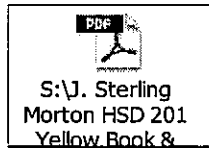
☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- | | |
|--|--|
| 1. Page 5, Row 12 Other Current Assets | Prepaid expenses |
| 2. Page 10, Row 74 Other Food Service | Sales of food from vending |
| 3. Page 10, Row 78 Admissions - Other | Fine Arts production admission revenue |
| 4. Page 10, Row 81 Other District/School Activity Revenue | Transcripts and lifesaving fee revenues |
| 5. Page 11, Row 107 Other Local Revenues | Erate reimbursements, misc revenues |
| 6. Page 12, Row 171 Other Restricted Revenue from State Sources | State library grant |
| 7. Page 13, Row 200 Food Service - Other | Food commodities |
| 8. Page 14, Row 272 Other Restricted Revenue from Federal Sources | NIEU, DORS, Sig grant revenues |
| 9. Ed Fund - Page 15, Row 41 Other Support Services - Pupils | Paraprofessional, activities, extra duty salaries and expenses |
| 10. Ed Fund - Page 16, Row 73 Other Support Services | Workers comp. unemployment insurance |
| 11. O&M Fund - Page 17, Row 128 Other Support Services | School library, workers comp, and building insurance |
| 12. DS Fund - Page 18, Row 165 Debt Services - Other | Issuance costs on QSCB Series 2017 bonds |
| 13. IMRF Fund - Page 19, Row 231 Other Support Services - Pupils | TRS and THIS payments |
| 14. IMRF Fund - Page 20, Row 272 Other Support Services | TRS and THIS payments |
| 15. Short-term long-term debt-Page 25-Any differences described and itemized | Capital appreciation bonds |

Reference Pages.

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



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

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

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

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

	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<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>					
2	<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>					
3						
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	81,721,209	19,366,141	3,286,310	55,695	104,429,355
7	Direct Expenditures	75,898,844	18,003,398	3,259,112		97,161,354
8	Difference	5,822,365	1,362,743	27,198	55,695	7,268,001
9	Fund Balance - June 30, 2017	46,237,236	2,282,694	601,692	7,937,134	57,058,756
10	Balanced - no deficit reduction plan is required.					
11						
12						
13						

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.
Any error messages left unresolved below, will be returned to the school district/joint agreement.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 6: Cells C4:L4 Acct 111-116 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 6: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:69).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

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

DISTRICT/JOINT AGREEMENT NAME J. Sterling Morton High School District 201	RCDT NUMBER 06-016-2010-17	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004260	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Mr. Timothy Truesdale		NAME AND ADDRESS OF AUDIT FIRM Baker Tilly Virchow Krause, LLP 1301 West 22nd Street, Suite 400 Oak Brook IL 60523	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 5801 W. Cermak Rd Cicero, IL 60804		E-MAIL ADDRESS: michael.cipolla@bakertilly.com	
		NAME OF AUDIT SUPERVISOR Michael Cipolla, CPA	
		CPA FIRM TELEPHONE NUMBER (630) 990-3131	FAX NUMBER (630) 990-0039

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

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

J. Sterling Morton High School District 201
06-016-2010-17

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

J. Sterling Morton High School District 201
06-016-2010-17
SINGLE AUDIT INFORMATION CHECKLIST

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

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

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

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

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

**J. Sterling Morton High School District 201
06-016-2010-17**

**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	\$	11,523,161
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			393,243
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(166,427)
AFR TOTAL FEDERAL REVENUES:		\$	11,749,977

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

To remove Value of Commodities, already included	\$	(393,243)
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----
-----	-----	-----

ADJUSTED AFR FEDERAL REVENUES	\$	11,356,734
--------------------------------------	-----------	-------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 11,356,734

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE:	\$	11,356,734
---------------------------------------	-----------	-------------------

DIFFERENCE:	\$	-
--------------------	-----------	----------

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ²	ISBE Project # (1st 8 digits) or Contract # ³	Receipts/Revenues			Expenditure/Disbursements ⁴			Final Status (E)-(F)-(G) (H)	Budget (I)	Subrecipient Amount
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)			
US Department of Education Passed Through Illinois State Board of Education											
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES											
Title I - Low Income PY 16	84.010	16-4300-00	2,590,990	319,499	2,701,188	209,301	0	0	2,910,489	3,198,923	0
Title I - Low Income PY 17	84.010	17-4300-00	0	2,825,447	0	2,825,447	0	44,824	2,870,271	3,292,765	0
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			2,590,990	3,144,946	2,701,188	3,034,748	0	44,824	5,780,760	6,491,688	0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS											
Title III - LIPLER PY 16	84.365A	16-4909-00	80,537	23,104	80,537	23,104	0	0	103,641	158,795	0
Title III - LIPLER PY 17	84.365A	17-4909-00	0	81,555	0	81,555	0	4,236	85,791	171,143	0
Title III - Immigrant Education Program PY16	84.365A	16-4905-00	8,232	0	8,232	0	0	0	8,232	8,500	0
Title III - Immigrant Education Program PY17	84.365A	17-4905-00	0	5,052	0	5,052	0	5,407	10,459	10,459	0
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			88,769	109,711	88,769	109,711	0	9,643	208,123	348,897	0
SPECIAL EDUCATION CLUSTER (IDEA)											
SPECIAL EDUCATION GRANTS TO STATES											
IDEA - Flow Through PY 16	84.027	16-4620-00	1,067,836	0	1,067,836	0	0	0	1,067,836	1,508,291	0
IDEA - Flow Through PY 17	84.027	17-4620-00	0	1,358,666	0	1,358,666	0	0	1,358,666	2,815,434	0
IDEA - Room & Board PY 16	84.027	16-4625-00	0	28,252	0	0	0	0	0	0	0
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATES			1,067,836	1,386,918	1,067,836	1,358,666	0	0	2,426,502	4,323,725	0
SUBTOTAL SPECIAL EDUCATION GRANTS CLUSTER (IDEA)			1,067,836	1,386,918	1,067,836	1,358,666	0	0	2,426,502	4,323,725	0
SCHOOL IMPROVEMENT GRANTS CLUSTER											
SCHOOL IMPROVEMENT GRANTS											
SIG - School Improvement Grant (Section 1003(g)) PY 16 (M)	84.377	16-4339-00	1,888,041	145,737	1,874,398	145,737	0	0	2,020,135	2,036,398	0
SIG - School Improvement Grant (Section 1003(g)) PY 17 (M)	84.377	17-4339-00	0	1,983,124	0	1,983,124	0	10,812	1,993,936	2,007,179	0
Subtotal - 84.377 - SCHOOL IMPROVEMENT GRANTS			1,888,041	2,128,861	1,874,398	2,128,861	0	10,812	4,014,071	4,043,577	0

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	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)	Subrecipient Amount
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients					
SUBTOTAL SCHOOL IMPROVEMENT GRANTS CLUSTER			1,868,041	2,128,861	1,874,398	2,128,861	0	10,812	4,014,071	4,043,577	0	
IMPROVING TEACHER QUALITY STATE GRANTS												
Title II - Teacher Quality PY 16	84.367	16-4932-00	171,028	34,934	171,028	35,519	0	0	206,547	268,895	0	
Title II - Teacher Quality PY 17	84.367	17-4932-00	0	113,993	0	113,993	0	65,334	179,327	255,683	0	
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			171,028	148,927	171,028	149,512	0	65,334	385,874	524,578	0	
US Department of Education Passed through the Northeastern Illinois University:												
IMPROVING TEACHER QUALITY STATE GRANTS												
Title II - Teacher Quality PY 16	84.367	16-4932-00	183,320	0	183,320	0	0	0	183,320	0	0	
Title II - Teacher Quality PY 17	84.367	17-4932-00	0	154,515	0	154,515	0	0	154,515	0	0	
Subtotal - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			183,320	154,515	183,320	154,515	0	0	337,835	0	0	
Total - 84.367 - IMPROVING TEACHER QUALITY STATE GRANTS			354,348	303,442	354,348	304,027	0	65,334	723,709	524,578	0	
US Department of Education Passed through Morton Regional Delivery System - EFE CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES												
C. Perkins III Grant PY 16	84.048	16-4745-00	330,961	14,925	330,961	14,925	0	0	345,886	403,136	0	
C. Perkins III Grant PY 17	84.048	17-4745-00	0	420,919	0	420,919	0	3,610	424,529	442,938	0	
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES			330,961	435,844	330,961	435,844	0	3,610	770,415	846,074	0	
US Department of Education Passed through the Illinois Dept of Human Services REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES									0			
DORS - PY 16	84.126	16-4950-00	135,742	0	135,742	0	0	0	135,742	0	0	
DORS - PY 17	84.126	17-4950-00	0	55,077	0	55,077	0	0	55,077	0	0	
Subtotal - 84.126 - REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS			135,742	55,077	135,742	55,077	0	0	190,819	0	0	

J. Sterling Morton High School District 201
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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			Final Status (E)+(F)+(G) (H)	Budget (I)	Subrecipient Amount
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)			
US Department of Agriculture Passed Through Illinois State Board of Education:											
CHILD AND ADULT CARE FOOD PROGRAM											
Child & Adult Care Food Program PY 16	10.558	16-4226-00	172,066	24,089	172,066	24,089	0	0	196,155	0	0
Child & Adult Care Food Program PY 17	10.558	17-4226-00	0	161,124	0	161,124	0	0	161,124	0	0
Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM			172,066	185,213	172,066	185,213	0	0	357,279	0	0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY											
National School Lunch Equipment Assistance Program PY 15	10.579	15-4260-00	49,485	0	49,485	0	0	0	49,485	0	0
Subtotal - 10.579 - CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY			49,485	0	49,485	0	0	0	49,485	0	0
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
Non-Cash Commodities PY 16 (M)	10.555	16-4999-00	203,007	0	203,007	0	0	0	203,007	0	0
Non-Cash Commodities PY 17 (M)	10.555	17-4999-00	0	304,069	0	304,069	0	0	304,069	0	0
National School Lunch Program PY 16 (M)	10.555	16-4210-00	2,312,960	561,698	2,312,960	561,698	0	0	2,874,658	0	0
National School Lunch Program PY 17 (M)	10.555	17-4210-00	0	2,183,416	0	2,183,416	0	0	2,183,416	0	0
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			2,515,967	3,049,183	2,515,967	3,049,183	0	0	5,565,150	0	0
SCHOOL BREAKFAST PROGRAM											
National School Breakfast Program PY 16 (M)	10.553	16-4220-00	256,228	46,142	256,228	46,142	0	0	302,370	0	0
National School Breakfast Program PY 17 (M)	10.553	17-4220-00	0	243,981	0	243,981	0	0	243,981	0	0
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			256,228	290,123	256,228	290,123	0	0	546,351	0	0
US Department of Defense passed through Illinois State Board of Education:											
NATIONAL SCHOOL LUNCH PROGRAM											
Non-Cash Commodities - Fresh Fruits and Vegetables PY 16 (M)	10.555	16-4240-00	84,807	0	84,807	0	0	0	84,807	0	0

J. Sterling Morton High School District 201
06-016-2010-17
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)	Subrecipient Amount
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients					
Major Program Designation Non-Cash Commodities - Fresh Fruits and Vegetables PY 17 (M)	10.555	17-4240-00	0	89,174	0	89,174	0	0	0	89,174	0	0
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			84,807	89,174	84,807	89,174	0	0	0	173,981	0	0
Total - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			2,600,774	3,138,357	2,600,774	3,138,357	0	0	0	5,739,131	0	0
Subtotal Child Nutrition Cluster			2,857,002	3,428,480	2,857,002	3,428,480	0	0	0	6,285,482	0	0
MEDICAID CLUSTER												
US Dept of Health and Human Services												
Illinois Department of Healthcare and Family Services												
Medicaid Admin Outreach PY 16	93.778	16-4991-00	237,637	0	237,637	0	0	0	0	237,637	0	0
Medicaid Admin Outreach PY 17	93.778	17-4991-00	0	178,242	0	178,242	0	0	0	178,242	0	0
Subtotal - 93.778 - MEDICAL MATCHING - ADMIN. OUTREACH			237,637	178,242	237,637	178,242	0	0	0	415,879	0	0
Subtotal Medicaid Cluster			237,637	178,242	237,637	178,242	0	0	0	415,879	0	0
Total Federal Awards			9,752,877	11,356,734	9,869,432	11,218,869	0	134,223		21,222,524	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.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2017

⁵ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? X YES None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES 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)? X YES 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)? X YES 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	3,428,480
84.377	School Improvement Grants Cluster	2,128,861
	Total Amount Tested as Major	\$5,557,341

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

\$11,218,869

% tested as Major

49.54%

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.

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2017- 001 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
 Year originally reported? 2016

3. Criteria or specific requirement

District should be able to prepare their own completed external financial statements and Schedule of Expenditures for Federal Awards. The District's financial records should be presented to the auditor in such a manner that are free of material audit adjustments.

4. Condition

The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports. Without assistance by the external auditor, the District may not be able to detect a material omission or disclosure in the financial statements and Schedule of Federal Expenditures.

5. Context¹²

During our audit, we prepared the completed external financial statements and the Schedule of Federal Expenditures as the district was unable to do so and made a material adjustment between the Debt Service Fund and Operations & Maintenance Fund.

6. Effect

The District may not able to identify material misstatements within the external financial statements and the Schedule of Federal Expenditures.

7. Cause

This finding was caused by a lack of internal controls over the external financial reporting process.

8. Recommendation

We recommend that management seek training to enable them to prepare completed external financial statements and the Schedule of Expenditure of Federal Awards if management determines that this is a risk they wish to address.

9. Management's response¹³

See corrective action plan.

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.

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2017- 002** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
 Year originally reported? 2014

3. Criteria or specific requirement

The District should maintain an effective system of internal controls and segregation of duties within the payroll process and accounts payable process. Currently, payroll clerks have access to change pay rates and also to process payroll. In addition, the Fiscal Services Coordinator, CFO, and HR have access to pay rates and the payroll system. In addition, there should be proper segregation of duties around the accounts payable function and limited access to check stock.

4. Condition

Payroll clerks, the Fiscal Services Coordinator, CFO, and HR all have the ability to access pay rates and access to the payroll system. The Assistant bookkeeper and Payroll Coordinator both have access to check stock. This can lead to checks being paid to inappropriate personnel or fake vendors. Check stock is not maintained in secured location and is accessible to individuals who have access within the business office.

5. Context¹²

During the course of the audit, we noted that several employees had the ability to change pay rates and process payroll and had access to check stock.

6. Effect

An ineffective control system within the payroll process could allow for unauthorized changes to the payroll system to go undetected and errors could be present within the financial statements. Ineffective controls around accounts payable can lead to checks being sent out without approval by the Fiscal Services Coordinator or CFO.

7. Cause

This deficiency was caused by a lack of segregation of duties within the payroll and accounts payable process.

8. Recommendation

We recommend restricting access to pay rates for employees that have the ability to process payroll. We also recommend limiting access to check stock to designated employees and that check stock be stored in a secure location that is only accessible by these designated employees.

9. Management's response¹³

See corrective action plan.

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.

J. Sterling Morton High School District 201
06-016-2010-17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2017- 003** 2. THIS FINDING IS: ☒ New ☐ Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: School Improvement Grant (Section 1003g) - Project Year 2017

4. Project No.: 17-4339-00 5. CFDA No.: 84.377

6. Passed Through: _____

7. Federal Agency: _____

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

Per the OMB 2017 Compliance Supplement, Part 3 - Compliance Requirements, Section L - Reporting, one of the audit objectives is to "Determine Whether the required reports for Federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements."

9. Condition¹⁵

The District has no formal review process in place to re-run expenditure reports after reclassifying entries are made to ensure that the expenditure detail agrees to the reimbursement claim without exception.

10. Questioned Costs¹⁶

None noted.

11. Context¹⁷

It was noted that this was not an isolated incident. We noted that other claim submissions under the grant had also not been reviewed once adjusting entries had been made to the grant. The sample was not statistically valid.

12. Effect

The District may submit erroneous reimbursement claims if the expenditure detail is not corrected for items that should not be included as expenses in the Grant.

13. Cause

Per control walkthrough and expenditure testing, BT noted that the District's Grant Specialist does not conduct a formal review of expenditure detail reports after submitting the reports to the Finance Coordinator for correction entries. Per report testing, BT noted that the expenditure details do not agree in total to the reimbursement claims.

14. Recommendation

The District should implement an independent review of the corrected expenditure detail prior to submission.

15. Management's response¹⁸

See corrective action plan.

For ISBE Review

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

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

**J. Sterling Morton High School District 201
06-016-2010-17
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2017**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2016-001	The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports and without assistance by the external auditor may not be able to detect a material omission or disclosure.	The District will continue to use the cash basis of accounting. The cost of hiring additional internal control staff to perform this function will outweigh the benefits. Using the external auditor to make these entries lends confidence to our financial reports.
2016-002	The CFO, and Fiscal Services Coordinator each have the ability to prepare and post adjusting journal entries without further approval.	Finding no longer exists and controls have been put in place in the accounting software that does not allow an individual to prepare and post their own entry.
2016-003	Payroll clerks, the Fiscal Services Coordinator, CFO, and HR all have the ability to access pay rates and access to the payroll system.	Finding still exists in current year. The District has determined the access given to these individuals are necessary to continue operations. However, the District will continue to have compensating controls in place to ensure payroll and vendor payments are accurate.
2016-004	Assistant bookkeeper and Payroll Coordinator both have access to check stock. This can lead to checks being paid to inappropriate personnel or fake vendors. Check stock is not maintained in secured location and is accessible to individuals who have access within the business office.	The District has determined the access given to these individuals are necessary to continue operations. However, the District will continue to have compensating controls in place to ensure payroll and vendor payments are accurate.

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.

J. Sterling Morton High School District 201
06-016-2010-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- 001**

Condition:

The District does not currently prepare, and relies upon the external auditor to prepare, the external financial statements and the Schedule of Federal Expenditures. The District does not currently employ an individual that is trained in preparing these reports. Without assistance by the external auditor, the District may not be able to detect a material omission or disclosure in the financial statements and Schedule of Federal Expenditures. A material adjustment between the Debt Service Fund and Operations & Maintenance Fund was detected in the current year audit.

Plan:

The District will re-evaluate the cost benefit of employing an individual with the proper accounting background to prepare the financial statements and schedule of federal expenditures on an annual basis.

Anticipated Date of Completion: External audit firm will continue to complete the entries to covert to modified accrual and prepare the financial statements and Schedule of Expenditures of Federal Awards.

Name of Contact Person: Ron O'Connor, Chief Financial Officer

Management Response: The District will continue to use the cash basis of accounting. The cost of hiring additional internal control staff to perform this function will outweigh the benefits. Using the external auditor to make these entries lends confidence to our financial reports.

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

J. Sterling Morton High School District 201
06-016-2010-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- 002**

Condition:

Payroll clerks, the Fiscal Services Coordinator, CFO, and HR all have the ability to access pay rates and access to the payroll system. The Assistant bookkeeper and Payroll Coordinator both have access to check stock. This can lead to checks being paid to inappropriate personnel or fake vendors. Check stock is not maintained in secured location and is accessible to individuals who have access within the business office.

Plan:

The District has determined the access given to these individuals are necessary to continue operations. However, the District will continue to have compensating controls in place to ensure payroll and vendor payments are accurate.

Anticipated Date of Completion: **6/30/2018**

Name of Contact Person: **Ron O'Connor, Chief Financial Officer**

Management Response: **The district will continue to implement compensating controls around payroll and accounts payable to help mitigate its risks in those areas.**

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

J. Sterling Morton High School District 201
06-016-2010-17
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017- 003**

Condition:

The District has no formal review process in place to re-run expenditure reports after reclassifying entries are made to ensure that the expenditure detail agrees to the reimbursement claim without exception.

Plan:

All expenditures are reported in the final expenditure report to ISBE, as such, the District has determined the additional work of re-running the expenditure reports to be inefficient.

Anticipated Date of Completion: 6/30/2018

Name of Contact Person: Ron O'Connor, Chief Financial Officer

Management Response: The District will run expenditure reports monthly in order to track any accounting errors or issues.

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