

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

School District  
 Joint Agreement

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

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

<p><b>School District/Joint Agreement Information</b>  <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number:  <b>05-016-0735-02</b></p> <p>County Name:  <b>COOK</b></p> <p>Name of School District/Joint Agreement:  <b>SKOKIE SCHOOL DISTRICT 73 1/2</b></p> <p>Address:  <b>800 EAST PRIAIRE ROAD</b></p> <p>City:  <b>SKOKIE</b></p> <p>Email Address:  <a href="mailto:ANNWILLIAMS@SD735.ORG">ANNWILLIAMS@SD735.ORG</a></p> <p>Zip Code:  <b>60076</b></p>		<p><b>Accounting Basis:</b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p> <p><b>Filing Status:</b>  <a href="#">Submit electronic AFR directly to ISBE</a></p> <p><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p style="color: red;">0</p>	<p><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm:  <b>EDER, CASELLA &amp; CO.</b></p> <p>Name of Audit Manager:  <b>CHERYDEN JUERGENSEN</b></p> <p>Address:  <b>5400 WEST ELM STREET, SUITE 203</b></p> <p>City:  <b>MCHENRY</b></p> <p>State:  <b>IL</b></p> <p>Zip Code:  <b>60050</b></p> <p>Phone Number:  <b>815-344-1300</b></p> <p>Fax Number:  <b>815-344-1320</b></p> <p>IL License Number (9 digit):  <b>060-004991</b></p> <p>Expiration Date:  <b>1/1/2018</b></p> <p>Email Address:  <a href="mailto:CPAS@EDERCASELLA.COM">CPAS@EDERCASELLA.COM</a></p>
<p><b>Annual Financial Report</b></p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified    <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p><b>Single Audit Status:</b></p> <p><input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input type="checkbox"/> YES    <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	<p>ISBE Use Only</p>
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)    Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<p>District Superintendent/Administrator Name (Type or Print):  <b>KATE DONEGAN</b></p> <p>Email Address:  <a href="mailto:KDONEGAN@SD735.ORG">KDONEGAN@SD735.ORG</a></p>		<p>Township Treasurer Name (type or print)  <b>MARTY PALTZER</b></p> <p>Email Address:  <a href="mailto:MARTY@NTST.ORG">MARTY@NTST.ORG</a></p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>
<p>Telephone:  <b>847-324-0509</b></p>	<p>Fax Number:  <b></b></p>	<p>Telephone:  <b>847-965-0034</b></p>	<p>Fax Number:  <b></b></p>
<p>Signature &amp; Date:</p>		<p>Signature &amp; Date:</p>	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/17)

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

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

### Submit AFR Electronically

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

[Attachment Manager Link](#)

*Note: CD/Disk no longer accepted.*

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

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

### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
- Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)

### Qualifications of Auditing Firm

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

### **AUDITOR'S QUESTIONNAIRE**

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

#### **PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act* [5 ILCS 420/4A-101].
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

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

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

#### **PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 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: 8/9/2017

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	131,616		173,574	11,173	69,179	385,542
<b>Total</b>						385,542

\* 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:**

**EDE, CASELLA & CO.**

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

10/12/2017  
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b><u>FINANCIAL PROFILE INFORMATION</u></b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2016</u>				Equalized Assessed Valuation (EAV): <span style="border: 1px solid black; padding: 2px;">302,179,335</span>								
8													
9	Educational			Operations & Maintenance			Transportation		Combined Total		Working Cash		
10	Rate(s): <span style="border: 1px solid black; padding: 2px;">0.029631</span> + <span style="border: 1px solid black; padding: 2px;">0.004656</span> + <span style="border: 1px solid black; padding: 2px;">0.008994</span> = <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0.043280</span>										<span style="border: 1px solid black; padding: 2px;">0.000423</span>		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)		Fund Balance				
16	<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">17,961,995</span>			<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">17,826,106</span>			<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">135,889</span>		<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">25,804,539</span>				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes			TAWs			TANs		TO/EMP. Orders		GSA Certificates		
23	<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> + <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> + <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> + <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> + <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> + <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> +												
24	Other			Total			<span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span> = <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">0</span>						
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts, <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">20,850,374</span>											
32	b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)			Acct <span style="border: 1px solid black; padding: 2px;">511</span> <span style="background-color: #ffff99; border: 1px solid black; padding: 2px;">12,520,000</span>									
37	Outstanding:.....												
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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### ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** SKOKIE SCHOOL DISTRICT 73 1/2

**District Code:** 05-016-0735-02

**County Name:** COOK

**1. Fund Balance to Revenue Ratio:**

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

Funds 10, 20, 40, 70 + (50 & 80 if negative)

**Total** 25,804,539.00 **Ratio** 1.437 **Score** 4

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

Funds 10, 20, 40, & 70,

**Weight** 0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Minus Funds 10 & 20

**Value** 1.40

0.00

**2. Expenditures to Revenue Ratio:**

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

Funds 10, 20 & 40

**Total** 17,826,106.00 **Ratio** 0.992 **Score** 4

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

Funds 10, 20, 40 & 70,

**Adjustment** 0 **Weight** 0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Minus Funds 10 & 20

**Weight** 0.40

0.00

Possible Adjustment:

**3. Days Cash on Hand:**

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

Funds 10, 20 40 & 70

**Total** 25,453,258.00 **Days** 514.03 **Score** 4

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

Funds 10, 20, 40 divided by 360

**Weight** 0.10

49,516.96 **Value** 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

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

Funds 10, 20 & 40

**Total** 0.00 **Percent** 100.00 **Score** 4

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

(.85 x EAV) x Sum of Combined Tax Rates

**Weight** 0.10

11,116,573.38 **Value** 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)

**Total** 12,520,000.00 **Percent** 39.95 **Score** 2

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

**Weight** 0.10

20,850,374.12 **Value** 0.20

**Total Profile Score:** **3.80 \***

**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	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	Account Groups	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)			
2													General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>													
4	Cash (Accounts 111 through 115) <sup>1</sup>		15,714,785	3,063,010	1,824,564	423,750	1,305,127	2,877,888	6,251,713	1,159,859	300,777	93,236		
5	Investments	120	0	0	0	0	0	0	0	0	0	0		
6	Taxes Receivable	130	4,995,472	735,750	688,854	1,339,000	405,839	0	62,975	86,795	0			
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0	0		
8	Intergovernmental Accounts Receivable	150	316,432	0	0	173,574	0	369,298	0	0	0	0		
9	Other Receivables	160	0	0	0	0	0	0	0	0	0	0		
10	Inventory	170	0	0	0	0	0	0	0	0	0	0		
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0	0		
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	0		
13	<b>Total Current Assets</b>		21,026,689	3,798,760	2,513,418	1,936,324	1,710,966	3,247,186	6,314,688	1,246,654	300,777	93,236		
14	<b>CAPITAL ASSETS (200)</b>													
15	Works of Art & Historical Treasures	210											369,846	
16	Land	220											22,424,131	
17	Building & Building Improvements	230											2,287,195	
18	Site Improvements & Infrastructure	240											2,494,160	
19	Capitalized Equipment	250											4,549,898	
20	Construction in Progress	260												1,824,564
21	Amount Available in Debt Service Funds	340												10,695,436
22	Amount to be Provided for Payment on Long-Term Debt	350												32,125,230
23	<b>Total Capital Assets</b>													12,520,000
24	<b>CURRENT LIABILITIES (400)</b>													
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0	0		
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0	0		
27	Other Payables	430	157,588	14,166	0	31,477	0	0	0	7,628	0	0		
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0	0		
29	Loans Payable	460	0	0	0	0	0	0	0	0	0	0		
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0	0		
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0	0		
32	Deferred Revenues & Other Current Liabilities	490	4,930,966	735,750	688,854	1,339,000	405,839	0	62,975	86,795	0			
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	93,236		
34	<b>Total Current Liabilities</b>		5,088,554	749,916	688,854	1,370,477	405,839	0	62,975	94,423	0	93,236		
35	<b>LONG-TERM LIABILITIES (500)</b>													
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511											12,520,000	
37	<b>Total Long-Term Liabilities</b>												12,520,000	
38	Reserved Fund Balance	714					776,181							
39	Unreserved Fund Balance	730	15,938,135	3,048,844	1,824,564	565,847	528,946	3,247,186	6,251,713	1,152,231	300,777	0		
40	Investment in General Fixed Assets												32,125,230	
41	<b>Total Liabilities and Fund Balance</b>		21,026,689	3,798,760	2,513,418	1,936,324	1,710,966	3,247,186	6,314,688	1,246,654	300,777	93,236	32,125,230	12,520,000

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

	A	B	C	D	E	F	G	H	I	J	K
1	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	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	11,032,653	1,635,950	1,400,164	2,623,224	858,205	1,234,100	389,838	183,644	86,992
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	1,346,499	1,120	0	346,387	0	0	0	0	0
7	FEDERAL SOURCES	4000	586,324	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		12,965,476	1,637,070	1,400,164	2,969,611	858,205	1,234,100	389,838	183,644	86,992
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	6,575,124	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		19,540,600	1,637,070	1,400,164	2,969,611	858,205	1,234,100	389,838	183,644	86,992
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	8,155,433				155,304				
13	Support Services	2000	5,206,341	1,666,311		807,740	309,010	7,365,500		142,929	0
14	Community Services	3000	62,003	0		0	332				
15	Payments to Other Districts & Govermental Units	4000	1,928,278	0	0	0	0	0			0
16	Debt Service	5000	0	0	1,646,341	0	0	0		0	0
17	Total Direct Disbursements/Expenditures		15,352,055	1,666,311	1,646,341	807,740	464,646	7,365,500		142,929	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	6,575,124	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		21,927,179	1,666,311	1,646,341	807,740	464,646	7,365,500		142,929	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(2,386,579)	(29,241)	(246,177)	2,161,871	393,559	(6,131,400)	389,838	40,715	86,992
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	OTHER SOURCES OF FUNDS (7000)										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	9,510,000	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	2,145,000	0		0					
28	Transfer of Interest	7140	0	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 <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170		0							
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800					9,510,000				
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		2,145,000	9,510,000	0	0	0	9,510,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110					9,510,000				
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120					0				
49	Transfer Among Funds	8130	0	0		2,145,000					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150					0				
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								0	
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								0	
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0			0				
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0			0				
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0			0				
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0			0				
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0			0				
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1	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
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	9,510,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		0	9,510,000	0	2,145,000	0	9,510,000	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		2,145,000	0	0	(2,145,000)	0	9,510,000	(9,510,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(241,579)	(29,241)	(246,177)	16,871	393,559	3,378,600	(9,120,162)	40,715	86,992
79	<b>Fund Balances - July 1, 2016</b>		16,179,714	3,078,085	2,070,741	548,976	911,568	(131,414)	15,371,875	1,111,516	213,785
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2017</b>		15,938,135	3,048,844	1,824,564	565,847	1,305,127	3,247,186	6,251,713	1,152,231	300,777

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levees (1110-1120) <sup>7</sup>		8,811,580	1,384,631	1,378,965	2,546,821	401,304	0	125,834	178,050	85,382
6	Leasing Purposes Levy <sup>8</sup>	1130	0	85,316							
7	Special Education Purposes Levy	1140	1,006,976	0		0	0	0			
8	FICA/Medicare Only Purposes Levees	1150					401,304				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0			0					
11	Other Tax Levees (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>9,818,556</b>	<b>1,469,947</b>	<b>1,378,965</b>	<b>2,546,821</b>	<b>802,608</b>	<b>0</b>	<b>125,834</b>	<b>178,050</b>	<b>85,382</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	1230	396,294	60,000	0	0	50,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>396,294</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	180,653								
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	18,352								
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	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>199,005</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Trans Fees from Pupils or Parents (In State)	1411				57,759					
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					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>57,759</b>					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	291,343	68,522	42,019	23,862	24,547	0	322,395	25,468	6,574
66	Gain or Loss on Sale of Investments	1520	(168,456)	(37,580)	(20,820)	(5,218)	(18,950)	(35,198)	(58,391)	(19,874)	(4,964)
67	<b>Total Earnings on Investments</b>		<b>122,887</b>	<b>30,942</b>	<b>21,199</b>	<b>18,644</b>	<b>5,597</b>	<b>(35,198)</b>	<b>264,004</b>	<b>5,594</b>	<b>1,610</b>

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	216,536								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	9,238								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		<b>225,774</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athleti	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	87,131	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	5,801	0							
82	<b>Total District/School Activity Income</b>		<b>92,932</b>	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	123,809								
85	Rentals - Summer School Textbooks	1812	13,922								
86	Rentals - Adult/Continuing Education Textbooks	1813	3,050								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		<b>140,781</b>								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	10,453	68,123							
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	22,151	0	0						
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
100	Payments of Surplus Money from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0	0		
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
107	Other Local Revenues (Describe & Itemize)	1999	3,820	6,938	0	0	0	1,269,298	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		<b>36,424</b>	<b>75,061</b>	0	0	0	<b>1,269,298</b>	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>11,032,653</b>	<b>1,635,950</b>	<b>1,400,164</b>	<b>2,623,224</b>	<b>858,205</b>	<b>1,234,100</b>	<b>389,838</b>	<b>183,644</b>	<b>86,992</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another</b>	<b>2000</b>				<b>0</b>	<b>0</b>				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	785,774	0	0	0	0	0	0	0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0	0	0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	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	0
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>785,774</b>	0	0	0	0	0	0	0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	22,396			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	138,358			0					
126	Special Education - Personnel	3110	263,231	0		0					
127	Special Education - Orphanage - Individual	3120	0			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	2,222			0					

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	<b>Description</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Services</b>	<b>Transportation</b>	<b>Municipal Retirement/Social Security</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>	<b>Fire Prevention &amp; Safety</b>
2											
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		<b>426,207</b>	<b>0</b>		<b>0</b>					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	69,804				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		<b>69,804</b>				<b>0</b>				
145	State Free Lunch & Breakfast	3360	1,229								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500	0	0		0	0				
152	Transportation - Special Education	3510	0	0		346,387	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>346,387</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	63,485	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0			0	
166	Technology - Technology for Success	3780	0	0	0	0	0			0	
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0			0				
170	School Infrastructure - Maintenance Projects	3925		1,120			0				0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>560,725</b>	<b>1,120</b>	<b>0</b>	<b>346,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>1,346,499</b>	<b>1,120</b>	<b>0</b>	<b>346,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0			0				
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0		0	
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Description</b> (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
191	<b>Total Title VI</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	155,701				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		155,701				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	278,420	0			0	0			
204	Title I - Low Income - Neglected, Private	4305	0	0			0	0			
205	Title I - Comprehensive School Reform	4332	0	0			0	0			
206	Title I - Reading First	4334	0	0			0	0			
207	Title I - Even Start	4335	0	0			0	0			
208	Title I - Reading First SEA Funds	4337	0	0			0	0			
209	Title I - Migrant Education	4340	0	0			0	0			
210	Title I - Other (Describe & Itemize)	4399	0	0			0	0			
211	<b>Total Title I</b>		278,420	0			0	0			
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0			0	0			
214	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0			
215	Title IV - Other (Describe & Itemize)	4499	0	0			0	0			
216	<b>Total Title IV</b>		0	0			0	0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0	0			
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
220	Fed - Spec Education - IDEA - Flow Through	4620	0	0			0	0			
221	Fed - Spec Education - IDEA - Room & Board	4625	109,333	0			0	0			
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0			
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0			
224	<b>Total Federal - Special Education</b>		109,333	0			0	0			
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title IIE - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	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	
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0	0	0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0							
262	Advanced Placement Fee/International Baccalaureate	4904	0	0							
263	Title III - Immigrant Education Program (IEP)	4905	603								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	21,412								
265	Learn & Serve America	4910	0								
266	McKinney Education for Homeless Children	4920	0	0							
267	Title II - Eisenhower Professional Development Formula	4930	0	0							
268	Title II - Teacher Quality	4932	20,855	0							
269	Federal Charter Schools	4960	0	0							
270	Medicaid Matching Funds - Administrative Outreach	4991	0	0							
271	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0							
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0				0			0
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		586,324	0	0	0	0	0	0	0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>586,324</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
275	<b>Total Direct Receipts/Revenues</b>		<b>12,965,476</b>	<b>1,637,070</b>	<b>1,400,164</b>	<b>2,969,611</b>	<b>858,205</b>	<b>1,234,100</b>	<b>389,838</b>	<b>183,644</b>	<b>86,992</b>

**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	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	1000										
5	Regular Programs	1100	4,346,177	677,713	91,843	276,444	39,247	4,358	196,188	0	5,631,970	5,987,578
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	85,219	31,452	0	1,186	0	0	0	0	117,857	126,312
8	Special Education Programs (Functions 1200-1220)	1200	1,004,278	207,478	784	2,813	0	0	2,469	0	1,217,822	1,183,629
9	Special Education Programs Pre-K	1225	70,982	27,898	0	30	0	0	0	0	98,910	103,355
10	Remedial and Supplemental Programs K-12	1250	217,592	109,083	0	10,431	0	0	0	0	337,106	493,628
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	36,507	485	44,434	0	0	0	0	0	81,426	65,750
15	Summer School Programs	1600	19,383	255	0	235	0	0	0	0	19,873	27,820
16	Gifted Programs	1650	120,343	12,770	100	918	0	0	0	0	134,131	135,561
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	449,384	60,542	4,338	2,074	0	0	0	0	516,338	536,021
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	<b>Total Instruction<sup>10</sup></b>	1000	6,349,865	1,127,676	141,499	294,131	39,247	4,358	198,657	0	8,155,433	8,659,654
34	<b>SUPPORT SERVICES (ED)</b>	2000										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	245,918	31,077	0	497	0	0	0	0	277,492	279,845
37	Guidance Services	2120	150,421	51,414	0	0	0	0	0	0	201,835	202,900
38	Health Services	2130	102,567	19,415	2,527	1,494	0	0	0	0	126,003	129,180
39	Psychological Services	2140	150,738	25,528	808	774	0	0	0	0	177,848	183,100
40	Speech Pathology & Audiology Services	2150	173,434	20,917	0	1,364	0	0	0	0	195,715	196,855
41	Other Support Services - Pupils (Describe & Itemize)	2190	80,486	56	0	500	0	0	0	0	81,042	86,500
42	<b>Total Support Services - Pupils</b>	2100	903,564	148,407	3,335	4,629	0	0	0	0	1,059,935	1,078,380
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	151,423	12,920	24,055	1,311	0	0	0	0	189,709	228,578
45	Educational Media Services	2220	412,426	71,039	0	10,039	0	0	0	0	493,504	506,118
46	Assessment & Testing	2230	20,738	307	7,426	17,021	0	0	0	0	45,492	43,625
47	<b>Total Support Services - Instructional Staff</b>	2200	584,587	84,266	31,481	28,371	0	0	0	0	728,705	778,321
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	0	0	156,160	4,874	0	13,236	0	0	174,270	122,500
50	Executive Administration Services	2320	322,310	74,769	2,935	2,232	0	7,050	0	0	409,296	414,694
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360	0	0	0	0	0	0	0	0	0	0
53	<b>Total Support Services - General Administration</b>	2300	322,310	74,769	159,095	7,106	0	20,286	0	0	583,566	537,194
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	992,521	288,405	15,302	1,361	0	1,734	0	0	1,299,323	1,332,022
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	2400	992,521	288,405	15,302	1,361	0	1,734	0	0	1,299,323	1,332,022
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	114,543	12,757	0	0	0	0	0	0	127,300	125,637
60	Fiscal Services	2520	326,590	60,794	123,701	5,470	0	3,658	0	0	520,213	488,734
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	311,932	175	8,434	0	665	0	321,206	329,000
64	Internal Services	2570	0	0	67,730	25,732	0	0	0	0	93,462	91,300
65	<b>Total Support Services - Business</b>	2500	441,133	73,551	503,363	31,377	8,434	3,658	665	0	1,062,181	1,034,671
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	4,000	0	0	0	0	0	4,000	11,000

**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	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
70	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	375,899	83,457	7,000	5	0	1,000	1,270	0	468,631	492,000
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>375,899</b>	<b>83,457</b>	<b>11,000</b>	<b>5</b>	<b>0</b>	<b>1,000</b>	<b>1,270</b>	<b>0</b>	<b>472,631</b>	<b>503,000</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>3,620,014</b>	<b>752,855</b>	<b>723,576</b>	<b>72,849</b>	<b>8,434</b>	<b>26,678</b>	<b>1,935</b>	<b>0</b>	<b>5,206,341</b>	<b>5,263,588</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>9,206</b>	<b>649</b>	<b>49,170</b>	<b>2,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,003</b>	<b>71,400</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110									0	0
79	Payments for Special Education Programs	4120									366,378	362,500
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	0
82	Payments for Community College Programs	4170									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>									<b>366,378</b>	<b>362,500</b>
85	Payments for Regular Programs - Tuition	4210									0	0
86	Payments for Special Education Programs - Tuition	4220									1,561,900	1,324,845
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	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>									<b>1,561,900</b>	<b>1,324,845</b>
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
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>									<b>0</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400									0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>									<b>366,378</b>	<b>1,928,278</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>									<b>0</b>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	<b>Total Debt Services</b>	<b>5000</b>									<b>0</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>	<b>9,979,085</b>	<b>1,881,180</b>	<b>1,280,623</b>	<b>369,958</b>	<b>47,681</b>	<b>1,592,936</b>	<b>200,592</b>	<b>0</b>	<b>15,352,055</b>	<b>15,681,987</b>	
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											<b>(2,386,579)</b>
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	320,321	60,585	423,093	323,700	530,225	739	7,648	0	1,666,311	2,211,556
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560									0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>320,321</b>	<b>60,585</b>	<b>423,093</b>	<b>323,700</b>	<b>530,225</b>	<b>739</b>	<b>7,648</b>	<b>0</b>	<b>1,666,311</b>	<b>2,211,556</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>320,321</b>	<b>60,585</b>	<b>423,093</b>	<b>323,700</b>	<b>530,225</b>	<b>739</b>	<b>7,648</b>	<b>0</b>	<b>1,666,311</b>	<b>2,211,556</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Special Education Programs	4120									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	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
137	Payments to Other Govt. Units (Out of State)	4400						0			0	0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
148	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										20,000
150	<b>Total Direct Disbursements/Expenditures</b>	<b>320,321</b>	<b>60,585</b>	<b>423,093</b>	<b>323,700</b>	<b>530,225</b>	<b>739</b>	<b>7,648</b>	<b>0</b>	<b>1,666,311</b>	<b>2,231,556</b>	
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Over											(29,241)
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0	0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						471,082			471,082	132,975
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>							1,175,000			1,175,000	1,179,000
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						259			259	0
166	<b>Total Debt Services</b>	<b>5000</b>						<b>1,646,341</b>			<b>1,646,341</b>	<b>1,311,975</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
168	<b>Total Disbursements/ Expenditures</b>							<b>1,646,341</b>			<b>1,646,341</b>	<b>1,311,975</b>
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(246,177)
170												
171	<b>40 - TRANSPORTATION FUND (TR)</b>											
172	<b>SUPPORT SERVICES (TR)</b>											
173	<b>SUPPORT SERVICES - PUPILS</b>											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	<b>SUPPORT SERVICES - BUSINESS</b>											
176	Pupil Transportation Services	2550	77,936	7,696	719,886	1,808	0	414	0	0	807,740	774,250
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	<b>Total Support Services</b>	<b>2000</b>	<b>77,936</b>	<b>7,696</b>	<b>719,886</b>	<b>1,808</b>	<b>0</b>	<b>414</b>	<b>0</b>	<b>0</b>	<b>807,740</b>	<b>774,250</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
189	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
190	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
191	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
192	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
193	Tax Anticipation Warrants	5110						0			0	0
194	Tax Anticipation Notes	5120						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	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
201	SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
202	Debt Services	5000						0			0	0
203	ISION FOR CONTINGENCIES (TR)	6000										0
204	Disbursements/ Expenditures		77,936	7,696	719,886	1,808	0	414	0	0	807,740	774,250
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,161,871	
206	<b>MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	<b>STRUCTION (MR/SS)</b>	1000										
208	Regular Programs	1100		77,127							77,127	81,500
209	Pre-K Programs	1125		4,665							4,665	8,600
210	Special Education Programs (Functions 1200-1220)	1200		47,460							47,460	60,000
211	Special Education Programs - Pre-K	1225		3,810							3,810	6,300
212	Remedial and Supplemental Programs - K-12	1250		9,696							9,696	18,000
213	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
214	Adult/Continuing Education Programs	1300		0							0	0
215	CTE Programs	1400		0							0	0
216	Interscholastic Programs	1500		665							665	2,850
217	Summer School Programs	1600		527							527	1,550
218	Gifted Programs	1650		1,710							1,710	2,000
219	Driver's Education Programs	1700		0							0	0
220	Bilingual Programs	1800		9,644							9,644	18,900
221	Truants' Alternative & Optional Programs	1900		0							0	0
223	Instruction	1000		155,304							155,304	199,700
224	<b>ORT SERVICES (MR/SS)</b>	2000										
225	<b>ORT SERVICES - PUPILS</b>											
226	Attendance & Social Work Services	2110		3,719							3,719	4,900
227	Guidance Services	2120		2,432							2,432	3,200
228	Health Services	2130		17,423							17,423	21,200
229	Psychological Services	2140		2,075							2,075	2,300
230	Speech Pathology & Audiology Services	2150		2,402							2,402	3,600
231	Other Support Services - Pupils (Describe & Itemize)	2190		7,071							7,071	8,000
232	Support Services - Pupils	2100		35,122							35,122	43,200
233	<b>ORT SERVICES - INSTRUCTIONAL STAFF</b>											
234	Improvement of Instruction Services	2210		2,284							2,284	3,600
235	Educational Media Services	2220		14,859							14,859	22,700
236	Assessment & Testing	2230		314							314	300
237	Support Services - Instructional Staff	2200		17,457							17,457	26,600
238	<b>ORT SERVICES - GENERAL ADMINISTRATION</b>											
239	Board of Education Services	2310		0							0	0
240	Executive Administration Services	2320		19,234							19,234	21,500
241	Service Area Administrative Services	2330		0							0	0
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Support Services - General Administration	2300		19,234							19,234	21,500
252	<b>ORT SERVICES - SCHOOL ADMINISTRATION</b>											
253	Office of the Principal Services	2410		66,004							66,004	78,000
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
255	Support Services - School Administration	2400		66,004							66,004	78,000
256	<b>ORT SERVICES - BUSINESS</b>											
257	Direction of Business Support Services	2510		1,657							1,657	2,000
258	Fiscal Services	2520		45,955							45,955	39,500

**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	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		62,108							62,108	64,000
261	Pupil Transportation Services	2550		12,725							12,725	13,200
262	Food Services	2560		0							0	0
263	Internal Services	2570		0							0	0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>122,445</b>							<b>122,445</b>	<b>118,700</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	0
268	Information Services	2630		0							0	0
269	Staff Services	2640		0							0	0
270	Data Processing Services	2660		48,748							48,748	68,000
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>48,748</b>							<b>48,748</b>	<b>68,000</b>
272	Other Support Services (Describe & Itemize)	2900		0							0	0
273	<b>Total Support Services</b>	<b>2000</b>		<b>309,010</b>							<b>309,010</b>	<b>356,000</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>332</b>							<b>332</b>	<b>0</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
281	Tax Anticipation Warrants	5110									0	0
282	Tax Anticipation Notes	5120									0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
284	State Aid Anticipation Certificates	5140									0	0
285	Other (Describe & Itemize)	5150									0	0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>		<b>0</b>							<b>0</b>	<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
288	Total Disbursements/Expenditures			<b>464,646</b>				<b>0</b>			<b>464,646</b>	<b>565,700</b>
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>393,559</b>	
290	<b>60 - CAPITAL PROJECTS (CP)</b>											
291	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
293	<b>SUPPORT SERVICES - BUSINESS</b>											
294	Facilities Acquisition and Construction Services	2530	0	0	1,190,597	825	6,174,078	0	0	0	7,365,500	9,506,389
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,190,597</b>	<b>825</b>	<b>6,174,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,365,500</b>	<b>9,506,389</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>			<b>0</b>				<b>0</b>	<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
305	Total Disbursements/ Expenditures		0	0	1,190,597	825	6,174,078	0	0	0	7,365,500	9,506,389
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										<b>(6,131,400)</b>	
308	<b>70 - WORKING CASH (WC)</b>											
310	<b>80 - TORT FUND (TF)</b>											
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
312	Claims Paid from Self Insurance Fund	2361	0	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	0
314	Unemployment Insurance Payments	2363	0	0	8,144	0	0	0	0	0	8,144	16,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	44,066	0	0	0	0	0	44,066	45,000
316	Risk Management and Claims Services Payments	2365	0	0	37,519	0	8,271	0	854	0	46,644	91,000
317	Judgment and Settlements	2366	0	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	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
320	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	44,075	0	0	0	0	0	44,075	46,000
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>133,804</b>	<b>0</b>	<b>8,271</b>	<b>0</b>	<b>854</b>	<b>0</b>	<b>142,929</b>	<b>198,000</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
326	Tax Anticipation Warrants	5110									0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
328	Other Interest or Short-Term Debt	5150									0	0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>									0	0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
331	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>133,804</b>	<b>0</b>	<b>8,271</b>	<b>0</b>	<b>854</b>	<b>0</b>	<b>142,929</b>	<b>198,000</b>
332	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											<b>40,715</b>
333	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
336	<b>SUPPORT SERVICES - BUSINESS</b>											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>									0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	0
352	<b>Total Debt Service</b>	<b>5000</b>									0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
354	<b>Total Disbursements/Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											<b>86,992</b>

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy) (Column E - C)
3						
4	Educational	8,788,888	4,542,500	4,246,388	8,953,933	4,411,433
5	Operations & Maintenance	1,381,022	713,776	667,246	1,407,047	693,271
6	Debt Services **	1,372,420	709,330	663,090	1,398,180	688,850
7	Transportation	2,667,722	1,378,801	1,288,921	2,717,758	1,338,957
8	Municipal Retirement	404,281	208,951	195,330	412,000	203,049
9	Capital Improvements	0		0		0
10	Working Cash	125,467	64,847	60,620	127,913	63,066
11	Tort Immunity	172,924	89,375	83,549	176,084	86,709
12	Fire Prevention & Safety	85,382		85,382		0
13	Leasing Levy	84,831	43,844	40,987	86,520	42,676
14	Special Education	1,004,326	519,082	485,244	1,023,307	504,225
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	404,281	208,951	195,330	412,000	203,049
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	16,491,544	8,479,457	8,012,087	16,714,742	8,235,285
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)			Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17			
3	<b>PERSONAL PROPERTY REPLACEMENT TAX NOTES (CPPRT)</b>									
4	Notes						0			
5	<b>TION WARRANTS (TAW)</b>									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15			0	0	0	0	0			
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	<b>Total TANs</b>		0	0	0	0	0			
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>						0			
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/16	Issued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long- Term Debt
31	GO LIMITED TAX SCHOOL BONDS, SERIES 2007A	01/01/07	5,870,000	3	3,590,000			1,175,000	2,415,000	972,012
32	GO LIMITED SCHOOL BONDS, SERIES 2016A	06/29/16	8,840,000	3	8,840,000				8,840,000	8,461,861
33	GO LIMITED SCHOOL BONDS, SERIES 2016B	06/29/16	1,265,000	3	1,265,000				1,265,000	1,261,563
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			15,975,000		13,695,000	0	0	1,175,000	12,520,000	10,695,436
50	* Each type of debt issued must be identified separately with the amount:									
51	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other						
52	2. Funding Bonds	5. Tort Judgment Bonds		8. Other						
53	3. Refunding Bonds	6. Building Bonds		9. Other						
54	Print Date: 10/22/2021									

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

	A	B	C	D	E	F	G	H	I	J	K												
<b>1</b>	<b>STRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>																						
<b>2</b>	<b>Description</b> (Enter Whole Dollars)																						
<b>3</b>	<b>Cash Basis Fund Balance as of July 1, 2016</b>																						
<b>4</b>																							
<b>5</b>	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		Tort Immunity <sup>a</sup>	1,006,976		Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>		Driver Education													
<b>6</b>	Earnings on Investments	10, 20, 40, 50 or 60-1500																					
<b>7</b>	Drivers' Education Fees	10-1970																					
<b>8</b>	School Facility Occupation Tax Proceeds	30 or 60-1983																					
<b>9</b>	Driver Education	10 or 20-3370																					
<b>10</b>	Other Receipts (Describe & Itemize on tab "Itemization 32")	--																					
<b>11</b>	Sale of Bonds	10, 20, 40 or 60-7200																					
<b>12</b>	<b>Total Receipts</b>				0			1,006,976		0													
<b>13</b>	<b>DISBURSEMENTS:</b>																						
<b>14</b>	Instruction	10 or 50-1000			1,006,976																		
<b>15</b>	Facilities Acquisition & Construction Services	20 or 60-2530																					
<b>16</b>	Tort Immunity Services	10, 20, 40-2360-2370																					
<b>17</b>	<b>DEBT SERVICE</b>																						
<b>18</b>	Debt Services - Interest on Long-Term Debt	30-5200																					
<b>19</b>	Debt Services - Principal Payments on Long-Term Debt (Lease/ Principal Retired)	Purchase 30-5300																					
<b>20</b>	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400																					
<b>21</b>	<b>Total Debt Services</b>							0															
<b>22</b>	Other Disbursements (Describe & Itemize on tab "Itemization 32")	--																					
<b>23</b>	<b>Total Disbursements</b>				0			1,006,976		0													
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2017</b>																						
<b>25</b>	<b>Reserved Fund Balance</b>	714																					
<b>26</b>	<b>Unreserved Fund Balance</b>	730			0			0		0													
<b>27</b>																							
<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>																						
<b>30</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?																						
<b>31</b>	If yes, list in the aggregate the following:																						
<b>32</b>	Total Claims Payments:																						
<b>33</b>	Total Reserve Remaining:																						
<b>34</b>	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.																						
<b>35</b>	<b>Expenditures:</b>																						
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act																						
<b>37</b>	Unemployment Insurance Act																						
<b>38</b>	Insurance (Regular or Self-Insurance)																						
<b>39</b>	Risk Management and Claims Service																						
<b>40</b>	Judgments/Settlements																						
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction																						
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)																						
<b>43</b>	Legal Services																						
<b>44</b>	Principal and Interest on Tort Bonds																						
<b>46</b>	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances 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).																						
<b>47</b>																							
<b>48</b>	<sup>b</sup> 55 ILCS 5/5-1006.7																						

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Schedule of Capital Outlay and Depreciation												
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17	
3	Works of Art & Historical Treasures	210				0					0	0	
4	Land	220											
5	Non-Depreciable Land	221	369,846			369,846						369,846	
6	Depreciable Land	222				0					0	0	
7	Buildings	230											
8	Permanent Buildings	231	22,375,921	48,210		22,424,131					12,161,865	10,262,266	
9	Temporary Buildings	232				0					0	0	
10	Improvements Other than Buildings (Infrastructure)	240	384,347	1,902,848		2,287,195					171,586	2,115,609	
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	2,090,166	259,300	55,912	2,293,554					1,212,696	1,080,858	
13	5 Yr Schedule	252	200,606			200,606					130,567	70,039	
14	3 Yr Schedule	253				0					0	0	
15	Construction in Progress	260		4,549,898		4,549,898						4,549,898	
16	Total Capital Assets	200	25,420,886	6,760,256	55,912	32,125,230					13,676,714	18,448,516	
17	Non-Capitalized Equipment	700				209,094							
18	Allowable Depreciation							20,909					
								979,167					

	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						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	15,352,055
9	O&M	Expenditures 15-22, L150	Total Expenditures			1,666,311
10	DS	Expenditures 15-22, L168	Total Expenditures			1,646,341
11	TR	Expenditures 15-22, L204	Total Expenditures			807,740
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			464,646
13	TORT	Expenditures 15-22, L331	Total Expenditures			142,929
14				Total Expenditures	\$	20,080,022
15	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			117,857
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			98,910
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			19,873
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			62,003
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,928,278
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			47,681
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			200,592
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			530,225
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			7,648
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,175,000
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			4,665
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			3,810
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			527
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			332
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	4,197,401
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			15,882,621
77			9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			986.07
78			Estimated OEPP (Line 76 divided by Line 77)		\$	16,106.99
79						
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)		\$	57,759

	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						
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		225,774	
94	ED-O&M	Revenues 9-14, L82, Col D	1700 Total District/School Activity Income		92,932	
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		123,809	
96	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
97	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
98	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		78,576	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		22,151	
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		426,207	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education		0	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed		69,804	
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast		1,229	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative		0	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education		0	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation		346,387	
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy		0	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education		0	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant		0	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery		0	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant		0	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)		0	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success		0	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools		0	
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects		1,120	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources		0	
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title VI		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service		155,701	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I		278,420	
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		0	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		109,333	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins		0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments		0	
161	ED	Revenues 9-14, L260, Col C	4901 Race to the Top		0	
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant		0	
163	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate		0	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		603	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		21,412	
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		20,855	
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		0	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		0	
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
174						
175			Total Deductions for PCTC Computation Line 83 through Line 173	\$	2,032,072	
176			Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		13,850,549	
177			Total Depreciation Allowance (from page 27, Line 18, Col I)		979,167	
178			Total Allowance for PCTC Computation (Line 176 minus Line 177)		14,829,716	
179			9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))		986,07	
180			Total Estimated PCTC (Line 178 divided by Line 179) *	\$	15,039.21	
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		<b>INDIRECT COST RATE DATA</b>						
2								
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	(Source document number: <del>Expenditures 15-22</del> CODE)							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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>				157,863			
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required)</i>				24,392			
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
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	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	School Code, Section 17-1.1 (Public Act 97-0357)						
3	Fiscal Year Ending June 30, 2017						
4	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
5	SKOKIE SCHOOL DISTRICT 73 1/2						
6	05-016-0735-02						
7							
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔				(Limit text to 200 characters, for additional space use line 33 and 38)		
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation			
11	Curriculum Planning	X	X		Niles Township Curriculum Coordinating Council		
12	Custodial Services	X	X		Harvard (outsourced)		
13	Educational Shared Programs	X	X		Niles Township HS 219		
14	Employee Benefits	X	X		EBC (Education Benefit Cooperative)		
15	Energy Purchasing						
16	Food Services	X	X		Shared services with Dist 73 Organic Life Foodservice		
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X		Select Schools Insurance Cooperative		
20	Investment Pools	X	X		Township Treasurer, IPTIP, IIIT, Liquid Asset Fund		
21	Legal Services						
22	Maintenance Services	X	X		Stanton Mechanicals (outsourced)		
23	Personnel Recruitment						
24	Professional Development	X	X		Niles Twp Dist 67, 68, 69, 70, 71, 72, 73, 74, 219, 807		
25	Shared Personnel	X	X		CSBO shared part time with East Prairie 73		
26	Special Education Cooperatives	X	X		Niles Township District for Special Education 807		
27	STEM (science, technology, engineering and math) Program Offerings	X	X		Niles Township HS 219		
28	Supply & Equipment Purchasing	X	X		Bidding/Purchasing - National IPA, US Communities		
29	Technology Services	X	X		Village of Skokie - INET		
30	Transportation	X	X		North Shore Transit, A&B Bus (outsourced)		
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements	X	X		Niles Township ELL Parent Center		
33	Other						
34							
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>						
36							
37							
38							
40	<i>Additional space for Column (E) - Name of LEA :</i>						
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: **SKOKIE SCHOOL DISTRICT 73 1/2**  
 RCDT Number: **5-016-0735-02**

<b>Description</b>	<b>Funct. No.</b>	<b>Actual Expenditures, Fiscal Year 2017</b>			<b>Budgeted Expenditures, Fiscal Year 2018</b>		
		<b>(10) Educational Fund</b>	<b>(20) Operations &amp; Maintenance Fund</b>	<b>Total</b>	<b>(10) Educational Fund</b>	<b>(20) Operations &amp; Maintenance Fund</b>	<b>Total</b>
1. Executive Administration Services	2320	409,296		409,296	433,555		433,555
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	127,300	0	127,300	133,063		133,063
5. Internal Services	2570	93,462		93,462	92,000		92,000
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>630,058</b>	<b>0</b>	<b>630,058</b>	<b>658,618</b>	<b>0</b>	<b>658,618</b>
<b>9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)</b>							<b>5%</b>

**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 10, Line 81 - Other District/School Activity Revenue	Field trips
2. Page 11, Line 107 - Other Local Revenues	Revenue for joint construction project and miscellaneous revenue
3. Page 15, Line 41 - Other Support Services - Pupils	Recess/Playground staff
4. Page 18, Line 165 - Debt Services - Other	Debt fees
5. Page 19, Line 231 - Other Support Services - Pupils	Board share FICA/Medicare

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)



**[Please insert files above]**

**Instructions to insert word doc or pdf files:**

Choose: **Insert** - Select: **Object** - Select **Create New** tab -  
Select file type **Adobe Acrobat or Microsoft Word**

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <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	12,965,476	1,637,070	2,969,611	389,838	17,961,995
7	Direct Expenditures	15,352,055	1,666,311	807,740		17,826,106
8	Difference	(2,386,579)	(29,241)	2,161,871	389,838	<b>135,889</b>
9	Fund Balance - June 30, 2017	15,938,135	3,048,844	565,847	6,251,713	<b>25,804,539</b>
10						
11						
12						
13	<b>Balanced - no deficit reduction plan is required.</b>					

## 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 <b>Other</b> 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRAUL
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
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
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
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
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
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
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
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
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK

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

DISTRICT/Joint AGREEMENT NAME <b>SKOKIE SCHOOL DISTRICT 73 1/2</b>	RCDT NUMBER <b>05-016-0735-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-004991</b>
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>KATE DONEGAN</b>		NAME AND ADDRESS OF AUDIT FIRM  <b>EDER, CASELLA &amp; CO.</b> <b>5400 WEST ELM STREET, SUITE 203</b> <b>MCHENRY IL 60050</b>
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>800 EAST PRIAIRE ROAD</b> <b>SKOKIE</b> <b>60076</b>		E-MAIL ADDRESS: <b>CPAS@EDERCASELLA.COM</b>
		NAME OF AUDIT SUPERVISOR  <b>CHERYDEN JUERGENSEN</b>
CPA FIRM TELEPHONE NUMBER <b>815-344-1300</b>		FAX NUMBER <b>815-344-1320</b>

**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](mailto:LCLAY@ISBE.NET).**

## SKOKIE SCHOOL DISTRICT 73 1/2

05-016-0735-02

## 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:
  - 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

**SKOKIE SCHOOL DISTRICT 73 1/2  
05-016-0735-02**

## RECONCILIATION OF FEDERAL REVENUES

## **Year Ending June 30, 2017**

## Annual Financial Report to Schedule of Expenditures of Federal Awards

## **TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 586,324
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		24,392
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		\$ 610,716

## **ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

**ADJUSTED AFR FEDERAL REVENUES** \$ 610,716

### Total Current Year Federal Revenues Reported on SEFA:

## Federal Revenues

## Column D

## Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

—  
—  
—  
—  
—

ADJUSTED SEFA FEDERAL REVENUE: \$ -

DIFFERENCE: \$ 610,716

**SKOKIE SCHOOL DISTRICT 73 1/2  
05-016-0735-02**

### Note 1: Basis of Presentation<sup>5</sup>

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

## Note 2: Indirect Facilities & Administration costs<sup>6</sup>

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

### Note 3: Subrecipients

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

#### **Note 4: Non-Cash Assistance**

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

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

### Note 5: Other Information

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

Property

Auto

## General Liability

## Workers Compensation

oans/Loan Guarantees Outstanding at June 30: \_\_\_\_\_

(Yes/No)

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

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

<sup>6</sup> 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)

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

- (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.**

<sup>1</sup> 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.

<sup>2</sup> 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)

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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**1. FINDING NUMBER:**<sup>11</sup> **2017-** \_\_\_\_\_

**2. THIS FINDING IS:**

New

Repeat from Prior Year?

Year originally reported? \_\_\_\_\_

---

**3. Criteria or specific requirement**

---

**4. Condition**

---

**5. Context**<sup>12</sup>

---

**6. Effect**

---

**7. Cause**

---

**8. Recommendation**

---

**9. Management's response**<sup>13</sup>

**For ISBE Review**

Date: \_\_\_\_\_

Resolution Criteria Code Number

Initials: \_\_\_\_\_

Disposition of Questioned Costs Code Letter

---

<sup>11</sup> 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.).

<sup>12</sup> 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.

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

**IDENTIFICATION OF MAJOR PROGRAMS:**<sup>8</sup>

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

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

\_\_\_\_\_ \$0

% tested as Major

\_\_\_\_\_ #DIV/0!

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ YES \_\_\_\_\_ NO

<sup>7</sup> 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."

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

<sup>9</sup> When the CFDA number is not available, include other identifying number, if applicable.

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup> **2017-** \_\_\_\_\_ 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_ 5. CFDA No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

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

9. Condition<sup>15</sup> \_\_\_\_\_

10. Questioned Costs<sup>16</sup> \_\_\_\_\_

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

15. Management's response<sup>18</sup> \_\_\_\_\_

**For ISBE Review**

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

<sup>14</sup> See footnote 11.

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

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

<sup>17</sup> See footnote 12.

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2017**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
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When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

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

**SKOKIE SCHOOL DISTRICT 73 1/2**  
**05-016-0735-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2017**

**Corrective Action Plan**

Finding No.: **2017-** \_\_\_\_\_

Condition:

Plan:

Anticipated Date of Completion:

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

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

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<sup>21</sup> Must address **each** audit finding - §200.511 (c)