

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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>34-049-0460-04</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>EDER, CASELLA &amp; CO.</b>
County Name: <b>LAKE</b>		Name of Audit Manager: <b>MICHELE CASELLA-DERCOLE</b>
Name of School District/Joint Agreement: <b>GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO</b>	<p align="center"><b>Filing Status:</b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>	Address: <b>5400 WEST ELM STREET, SUITE 203</b>
Address: <b>565 FREDERICK RD</b>		City: <b>MCHENRY</b> State: <b>IL</b> Zip Code: <b>60050</b>
City: <b>GRAYSLAKE</b>		Phone Number: <b>815-344-1300</b> Fax Number: <b>815-344-1320</b>
Email Address: <a href="mailto:bobek.chris@d46.org">bobek.chris@d46.org</a>		IL License Number (9 digit): <b>060-004991</b> Expiration Date: <b>1/1/2018</b>
Zip Code: <b>60030</b>		Email Address: <a href="mailto:cpas@edercasella.com">cpas@edercasella.com</a>
<p><b>Annual Financial Report</b>          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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone:	Fax Number:	Telephone:
Signature & Date:	Signature & Date:	Signature & Date:

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

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



**TABLE OF CONTENTS**

	<b>TAB Name</b>	<b>AFR Page No.</b>
<b>Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Comments Applicable to the Auditor's Questionnaire</b> .....	Aud Quest	<a href="#">2</a>
<b>Financial Profile Information</b> .....	FP Info	<a href="#">3</a>
<b>Estimated Financial Profile Summary</b> .....	Financial Profile	<a href="#">4</a>
<b>Basic Financial Statements</b>		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position.....	Assets-Liab	<a href="#">5 - 6</a>
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	<a href="#">7 - 8</a>
Statements of Revenues Received/Revenues (All Funds).....	Revenues	<a href="#">9 - 14</a>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	<a href="#">15 - 22</a>
<b>Supplementary Schedules</b>		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule.....	ARRA Sched	<a href="#">23</a>
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	<a href="#">24</a>
Schedule of Short-Term Debt/Long-Term Debt.....	Short-Term Long-Term Debt	<a href="#">25</a>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	<a href="#">26</a>
<b>Statistical Section</b>		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	<a href="#">27</a>
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	<a href="#">28 - 29</a>
<b>Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)</b> .....	ICR Computation	<a href="#">30</a>
<b>Report on Shared Services or Outsourcing</b> .....	Shared Outsourced Serv.	<a href="#">31</a>
<b>Administrative Cost Worksheet</b> .....	AC	<a href="#">32</a>
<b>Itemization Schedule</b> .....	ITEMIZATION	<a href="#">33</a>
<b>Reference Page</b> .....	REF	<a href="#">34</a>
<b>Notes, Opinion Letters, etc.....</b>	Opinion-Notes	<a href="#">35</a>
<b>Deficit Reduction Calculation.....</b>	Deficit AFR Sum Calc	<a href="#">36</a>
<b>Audit Checklist/Balancing Schedule</b> .....	AUDITCHECK	-
<b>Single Audit Section</b>		
Annual Federal Compliance Report.....	Single Audit Cover - CAP	<a href="#">37 - 46</a>

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

**Note:** *CD/Disk no longer accepted.*

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

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

**Submit Paper Copy of AFR with Signatures**

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

**Note:** *School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

\* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.

[Federal Single Audit 2 CFR 200.500](#)

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

**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: 8/10/2017

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	0	0	0	0	0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	509,082	302,376	504,028	2,606	230,556	1,548,648
<b>Total</b>						1,548,648

\* 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:**

20. The auditor made material journal entries to the records as part of the audit.

**EDER, 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

10/24/2017  
 \_\_\_\_\_  
 mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</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	<b>Tax Year 2016</b>		Equalized Assessed Valuation (EAV):					613,358,204					
8													
9	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>				
10	Rate(s):	0.033515	+	0.005498	+	0.002144	=	0.041160	0.000041				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>		<b>Disbursements/ Expenditures</b>		<b>Excess/ (Deficiency)</b>		<b>Fund Balance</b>						
16	41,955,382		42,247,522		(292,140)		17,530,272						
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	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
22	0		0		0		0		0				
23													
24	<b>Other</b>		<b>Total</b>										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
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,					42,321,716						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		56,809,105								
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
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="https://www.isbe.net/Pages/School-District-Financial-Profile.aspx">https://www.isbe.net/Pages/School-District-Financial-Profile.aspx</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46															
8	<b>District Code:</b>	34-049-0460-04															
9	<b>County Name:</b>	LAKE															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)				<b>Total</b>	17,530,272.00	<b>Ratio</b>	0.418	<b>Score</b>	4	<b>Weight</b>	0.35				
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,					41,955,382.00			<b>Value</b>	1.40						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					0.00										
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40				<b>Total</b>	42,247,522.00	<b>Ratio</b>	1.007	<b>Score</b>	3	<b>Adjustment</b>	0				
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,					41,955,382.00			<b>Weight</b>	0.35						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					0.00										
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70				<b>Total</b>	19,230,961.00	<b>Days</b>	163.87	<b>Score</b>	3	<b>Weight</b>	0.10				
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360					117,354.23			<b>Value</b>	0.30						
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40				<b>Total</b>	0.00	<b>Percent</b>	100.00	<b>Score</b>	4	<b>Weight</b>	0.10				
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates					21,458,950.13			<b>Value</b>	0.40						
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37)					<b>Total</b>	56,809,105.00	<b>Percent</b>	(34.23)	<b>Score</b>	1	<b>Weight</b>	0.10				
33	Total Long-Term Debt Allowed (P3, Cell H31)						42,321,716.08			<b>Value</b>	0.10						
34																	
35																<b>Total Profile Score:</b>	<b>3.25 *</b>
36																<b>Estimated 2018 Financial Profile Designation:</b>	<b><u>REVIEW</u></b>
37																	
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		7,056,366	2,373,445	2,647,750	2,661	312,394	1,639,965	1,575,714	91,788	0
5	Investments	120	5,050,497	1,905,256	2,125,451	2,136	250,770	1,316,464	1,264,886	73,681	0
6	Taxes Receivable	130	10,362,202	1,659,822	3,806,250	647,188	656,875	0	12,304	76,826	0
7	Interfund Receivables	140	0	0	0	0	0	0	350,000	0	0
8	Intergovernmental Accounts Receivable	150	1,042,063	7,007	0	806,404	19,398	0	0	0	0
9	Other Receivables	160	0	525	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	23,571	41,672	0	0	22,333	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>23,534,699</b>	<b>5,987,727</b>	<b>8,579,451</b>	<b>1,458,389</b>	<b>1,261,770</b>	<b>2,956,429</b>	<b>3,202,904</b>	<b>242,295</b>	<b>0</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	350,000	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	90,613	10,910	0	1,580	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	2,588,925	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	727,938	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	10,527,229	1,686,257	3,866,868	657,495	667,337	0	12,500	78,050	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>13,934,705</b>	<b>1,697,167</b>	<b>3,866,868</b>	<b>1,009,075</b>	<b>667,337</b>	<b>0</b>	<b>12,500</b>	<b>78,050</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714					496,425				
39	Unreserved Fund Balance	730	9,599,994	4,290,560	4,712,583	449,314	98,008	2,956,429	3,190,404	164,245	0
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>23,534,699</b>	<b>5,987,727</b>	<b>8,579,451</b>	<b>1,458,389</b>	<b>1,261,770</b>	<b>2,956,429</b>	<b>3,202,904</b>	<b>242,295</b>	<b>0</b>



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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		37,127		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>37,127</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,236,069	
17	Building & Building Improvements	230		91,587,963	
18	Site Improvements & Infrastructure	240		3,796,763	
19	Capitalized Equipment	250		5,735,904	
20	Construction in Progress	260		100,318	
21	Amount Available in Debt Service Funds	340			4,712,583
22	Amount to be Provided for Payment on Long-Term Debt	350			52,096,522
23	<b>Total Capital Assets</b>			<b>103,457,017</b>	<b>56,809,105</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	37,127		
34	<b>Total Current Liabilities</b>		<b>37,127</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			56,809,105
37	<b>Total Long-Term Liabilities</b>				<b>56,809,105</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			103,457,017	
41	<b>Total Liabilities and Fund Balance</b>		<b>37,127</b>	<b>103,457,017</b>	<b>56,809,105</b>

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	<b>RECEIPTS/REVENUES</b>									
4	LOCAL SOURCES	1000	22,501,100	3,512,554	7,735,087	1,261,062	1,524,481	67,720	44,491	153,401
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	11,224,831	0	0	1,651,261	0	0	0	0
7	FEDERAL SOURCES	4000	1,753,629	0	0	6,454	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		35,479,560	3,512,554	7,735,087	2,918,777	1,524,481	67,720	44,491	153,401
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	16,875,300	0	0	0	0	0		0
10	<b>Total Receipts/Revenues</b>		52,354,860	3,512,554	7,735,087	2,918,777	1,524,481	67,720	44,491	153,401
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	23,787,780				698,340			
13	Support Services	2000	10,488,998	3,265,224		3,067,275	691,582	0		173,240
14	Community Services	3000	37,420	0		0	29			
15	Payments to Other Districts & Governmental Units	4000	1,567,872	32,953	0	0	43,313	0		
16	Debt Service	5000	0	0	7,661,580	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		35,882,070	3,298,177	7,661,580	3,067,275	1,433,264	0		173,240
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	16,875,300	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		52,757,370	3,298,177	7,661,580	3,067,275	1,433,264	0		173,240
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(402,510)	214,377	73,507	(148,498)	91,217	67,720	44,491	(19,839)
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
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	0	0	0	0	0		0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
27	Transfer Among Funds	7130	0	0		0				
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <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
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	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						0		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
44	<b>Total Other Sources of Funds</b>		0	0	0	0	0	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
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	<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>
45	OTHER USES OF FUNDS (8000)									

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0		
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	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		
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	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(402,510)	214,377	73,507	(148,498)	91,217	67,720	44,491	(19,839)
79	<b>Fund Balances - July 1, 2016</b>		10,002,504	4,076,183	4,639,076	597,812	503,216	2,888,709	3,145,913	184,084
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2017</b>		9,599,994	4,290,560	4,712,583	449,314	594,433	2,956,429	3,190,404	164,245

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

1	A	B	K
2	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>		
4	LOCAL SOURCES	1000	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	<b>Total Direct Receipts/Revenues</b>		0
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	0
10	<b>Total Receipts/Revenues</b>		0
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		0
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
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
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	<b>Total Other Sources of Funds</b>		0

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

	A	B	K
1			(90)
2	<b>Description</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
45	OTHER USES OF FUNDS (8000)		

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

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<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 Levies (1110-1120) <sup>7</sup>		19,830,743	3,219,511	7,721,027	1,234,144	691,186	0	24,619	152,853	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	1,130,524	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					690,678				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	43,896	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>20,961,267</b>	<b>3,219,511</b>	<b>7,721,027</b>	<b>1,234,144</b>	<b>1,425,760</b>	<b>0</b>	<b>24,619</b>	<b>152,853</b>	<b>0</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	55,567	0	0	0	95,993	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>55,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,993</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	376,259								
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	28,996								
25	Summer Sch - Tuition from Other Districts (In State)	1322	1,040								
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	37,998								
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>444,293</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				25,636					
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					



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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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>					25,636					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	45,561	22,811	14,060	562	2,728	18,563	19,872	548	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		45,561	22,811	14,060	562	2,728	18,563	19,872	548	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	245,808								
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	210								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		246,018								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	290,868	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		290,868	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	183,105								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	37,400								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		220,505								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	93,308							
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	49,157	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	7,637	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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			0			
104	Payment from Other Districts	1991	0	13,013	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	179,940	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	49,444	163,911	0	720	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		<b>237,021</b>	<b>270,232</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>49,157</b>	<b>0</b>	<b>0</b>	<b>0</b>
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>22,501,100</b>	<b>3,512,554</b>	<b>7,735,087</b>	<b>1,261,062</b>	<b>1,524,481</b>	<b>67,720</b>	<b>44,491</b>	<b>153,401</b>	<b>0</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 District</b>	<b>2000</b>	<b>0</b>	<b>0</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	9,594,628	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		<b>9,594,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	3,909			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	461,112			0					
126	Special Education - Personnel	3110	1,014,849	0		0					
127	Special Education - Orphanage - Individual	3120	8,657			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	0			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	<b>Total Special Education</b>		<b>1,488,527</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	57,337				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		<b>57,337</b>				<b>0</b>				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	1,556								
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		606,143	0				
152	Transportation - Special Education	3510	0	0		1,005,849	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,611,992</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	82,783	0		39,269	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>1,630,203</b>	<b>0</b>	<b>0</b>	<b>1,651,261</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>11,224,831</b>	<b>0</b>	<b>0</b>	<b>1,651,261</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>
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				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	<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	348,828				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	75,331				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		424,159				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	319,601	0		6,454	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>		319,601	0		6,454	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	77,074	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	376,246	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	0	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>		453,320	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - 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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	46,210			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	71,059	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	92,951	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	346,329	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,753,629	0	0	6,454	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,753,629	0	0	6,454	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		35,479,560	3,512,554	7,735,087	2,918,777	1,524,481	67,720	44,491	153,401	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	10,829,559	1,621,511	184,227	614,487	5,697	690	2,459	0	13,258,630
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	71,785	14,705	0	4,989	0	0	0	0	91,479
8	Special Education Programs (Functions 1200-1220)	1200	3,524,036	848,908	108,673	50,961	2,728	0	4,963	0	4,540,269
9	Special Education Programs Pre-K	1225	636,335	125,371	3,250	12,789	0	0	0	0	777,745
10	Remedial and Supplemental Programs K-12	1250	1,668,628	276,148	0	0	0	0	0	0	1,944,776
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	355,102	6,870	12,413	9,721	0	3,905	0	0	388,011
15	Summer School Programs	1600	115,958	1,880	0	805	0	0	0	0	118,643
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	1,356,756	215,427	6,008	48,994	0	0	2,728	0	1,629,913
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						1,028,323			1,028,323
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						9,991			9,991
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>18,558,159</b>	<b>3,110,820</b>	<b>314,571</b>	<b>742,746</b>	<b>8,425</b>	<b>1,042,909</b>	<b>10,150</b>	<b>0</b>	<b>23,787,780</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	1,015,276	114,245	133	0	0	0	0	0	1,129,654
37	Guidance Services	2120	0	0	0	0	0	0	0	0	0
38	Health Services	2130	293,140	71,125	105,593	4,238	0	0	922	0	475,018
39	Psychological Services	2140	317,499	48,113	1,966	0	0	0	0	0	367,578
40	Speech Pathology & Audiology Services	2150	674,277	76,803	26,246	1,962	0	0	0	0	779,288
41	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190	421,207	39,044	399	0	0	0	0	0	460,650
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,721,399</b>	<b>349,330</b>	<b>134,337</b>	<b>6,200</b>	<b>0</b>	<b>0</b>	<b>922</b>	<b>0</b>	<b>3,212,188</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	690,324	155,249	52,476	8,494	0	0	0	0	906,543
45	Educational Media Services	2220	758,012	108,142	50	76,502	0	0	2,678	0	945,384
46	Assessment & Testing	2230	111	3	107,437	688	0	0	0	0	108,239
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,448,447</b>	<b>263,394</b>	<b>159,963</b>	<b>85,684</b>	<b>0</b>	<b>0</b>	<b>2,678</b>	<b>0</b>	<b>1,960,166</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	13,470	46,500	142,957	2,107	0	7,392	0	0	212,426
50	Executive Administration Services	2320	226,097	40,612	15,313	3,312	0	3,043	1,419	0	289,796
51	Special Area Administration Services	2330	350,219	82,683	40,933	2,011	0	1,152	0	0	476,998
52	Tort Immunity Services	2360 - 2370	0	0	243,833	0	0	0	0	0	243,833
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>589,786</b>	<b>169,795</b>	<b>443,036</b>	<b>7,430</b>	<b>0</b>	<b>11,587</b>	<b>1,419</b>	<b>0</b>	<b>1,223,053</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	1,398,495	298,573	7,195	8,111	2,498	5,542	0	0	1,720,414
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,398,495</b>	<b>298,573</b>	<b>7,195</b>	<b>8,111</b>	<b>2,498</b>	<b>5,542</b>	<b>0</b>	<b>0</b>	<b>1,720,414</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	120,000	23,772	0	0	0	0	0	0	143,772
60	Fiscal Services	2520	335,772	44,929	91,198	5,007	0	1,633	2,931	0	481,470
61	Operation & Maintenance of Plant Services	2540	0	0	90	0	0	0	0	0	90
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	27,587	7,645	559,533	3,868	0	2,086	0	0	600,719
64	Internal Services	2570	0	0	193,210	56,888	0	0	0	0	250,098
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>483,359</b>	<b>76,346</b>	<b>844,031</b>	<b>65,763</b>	<b>0</b>	<b>3,719</b>	<b>2,931</b>	<b>0</b>	<b>1,476,149</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	0	0	0	0	0	0	0	0	0
70	Staff Services	2640	10,000	85,172	9,075	0	0	0	0	0	104,247
71	Data Processing Services	2660	490,503	78,607	68,552	126,986	4,768	0	23,365	0	792,781
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>500,503</b>	<b>163,779</b>	<b>77,627</b>	<b>126,986</b>	<b>4,768</b>	<b>0</b>	<b>23,365</b>	<b>0</b>	<b>897,028</b>
73	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>7,141,989</b>	<b>1,321,217</b>	<b>1,666,189</b>	<b>300,174</b>	<b>7,266</b>	<b>20,848</b>	<b>31,315</b>	<b>0</b>	<b>10,488,998</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,351</b>	<b>283</b>	<b>34,117</b>	<b>1,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,420</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			0
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>
85	Payments for Regular Programs - Tuition	4210						11,902			11,902
86	Payments for Special Education Programs - Tuition	4220						1,555,970			1,555,970
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>1,567,872</b>			<b>1,567,872</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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>1,567,872</b>			<b>1,567,872</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>									
114	<b>Total Direct Disbursements/Expenditures</b>		<b>25,701,499</b>	<b>4,432,320</b>	<b>2,014,877</b>	<b>1,044,589</b>	<b>15,691</b>	<b>2,631,629</b>	<b>41,465</b>	<b>0</b>	<b>35,882,070</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(402,510)</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
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	890,419	226,375	892,244	816,655	358,179	291	81,061	0	3,265,224
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560						0	0	0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>890,419</b>	<b>226,375</b>	<b>892,244</b>	<b>816,655</b>	<b>358,179</b>	<b>291</b>	<b>81,061</b>	<b>0</b>	<b>3,265,224</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>890,419</b>	<b>226,375</b>	<b>892,244</b>	<b>816,655</b>	<b>358,179</b>	<b>291</b>	<b>81,061</b>	<b>0</b>	<b>3,265,224</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>
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			32,953			0			32,953
134	Payments for CTE Programs	4140			0			0			0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>32,953</b>			<b>0</b>			<b>32,953</b>
137	Payments to Other Govt. Units (Out of State)	4400						0			0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>32,953</b>			<b>0</b>			<b>32,953</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
142	Tax Anticipation Notes	5120						0			0



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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0
148	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
150	<b>Total Direct Disbursements/Expenditures</b>		890,419	226,375	925,197	816,655	358,179	291	81,061	0	3,298,177
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										214,377
152											
153	<b>30 - DEBT SERVICES (DS)</b>										
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						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
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						5,322,240			5,322,240
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						2,335,290			2,335,290
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			4,050			4,050
166	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>7,661,580</b>			<b>7,661,580</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
168	<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>7,661,580</b>			<b>7,661,580</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										73,507
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
175	<b>SUPPORT SERVICES - BUSINESS</b>										
176	Pupil Transportation Services	2550	18,391	5,096	2,882,344	161,444	0	0	0	0	3,067,275
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	<b>Total Support Services</b>	<b>2000</b>	<b>18,391</b>	<b>5,096</b>	<b>2,882,344</b>	<b>161,444</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,067,275</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	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
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
190	Total Payments to Other Govt Units	4000			0			0			0
191	DEBT SERVICES (TR)	5000									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants	5110						0			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300									
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>							0			0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		18,391	5,096	2,882,344	161,444	0	0	0	0	3,067,275
205	Excess (Deficiency) of Receipts/Revenues Over										
206	Disbursements/Expenditures										(148,498)
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		206,712							206,712
210	Pre-K Programs	1125		3,147							3,147
211	Special Education Programs (Functions 1200-1220)	1200		285,625							285,625
212	Special Education Programs - Pre-K	1225		51,530							51,530
213	Remedial and Supplemental Programs - K-12	1250		93,602							93,602
214	Remedial and Supplemental Programs - Pre-K	1275		0							0
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		0							0
217	Interscholastic Programs	1500		15,362							15,362
218	Summer School Programs	1600		9,748							9,748
219	Gifted Programs	1650		0							0
220	Driver's Education Programs	1700		0							0
221	Bilingual Programs	1800		32,614							32,614
222	Truants' Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		698,340							698,340
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		14,504							14,504
227	Guidance Services	2120		0							0
228	Health Services	2130		57,590							57,590
229	Psychological Services	2140		4,287							4,287
230	Speech Pathology & Audiology Services	2150		9,750							9,750
231	Other Support Services - Pupils (Describe & Itemize)	2190		82,277							82,277
232	Total Support Services - Pupils	2100		168,408							168,408
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		27,469							27,469
235	Educational Media Services	2220		34,123							34,123
236	Assessment & Testing	2230		2							2
237	Total Support Services - Instructional Staff	2200		61,594							61,594

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
239	Board of Education Services	2310		2,547							2,547
240	Executive Administration Services	2320		8,420							8,420
241	Service Area Administrative Services	2330		22,508							22,508
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Services	2369		0							0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>33,475</b>							<b>33,475</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
253	Office of the Principal Services	2410		86,830							86,830
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>86,830</b>							<b>86,830</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>										
257	Direction of Business Support Services	2510		1,703							1,703
258	Fiscal Services	2520		61,898							61,898
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		174,859							174,859
261	Pupil Transportation Services	2550		3,851							3,851
262	Food Services	2560		5,778							5,778
263	Internal Services	2570		0							0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>248,089</b>							<b>248,089</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		0							0
269	Staff Services	2640		138							138
270	Data Processing Services	2660		93,048							93,048
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>93,186</b>							<b>93,186</b>
272	Other Support Services (Describe & Itemize)	2900		0							0
273	<b>Total Support Services</b>	<b>2000</b>		<b>691,582</b>							<b>691,582</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		29							29
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
276	Payments for Special Education Programs	4120		43,313							43,313
277	Payments for CTE Programs	4140		0							0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>43,313</b>							<b>43,313</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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
288	<b>Total Disbursements/Expenditures</b>			1,433,264				0			1,433,264
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										91,217
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
293	<b>SUPPORT SERVICES - BUSINESS</b>										
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	<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>
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
300	Payments for Special Education Programs	4120			0			0			0
301	Payments for CTE Programs	4140			0			0			0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
305	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										67,720
307											
308	<b>70 - WORKING CASH (WC)</b>										
309											
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
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
314	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	173,240	0	0	0	0	0	173,240
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>173,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173,240</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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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>		0	0	173,240	0	0	0	0	0	173,240
332	Excess (Deficiency) of Receipts/Revenues Over										(19,839)
334	<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
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
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>									
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>		0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	13,305,579
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	99,601
8	Special Education Programs (Functions 1200-1220)	1200	4,752,795
9	Special Education Programs Pre-K	1225	823,725
10	Remedial and Supplemental Programs K-12	1250	1,975,633
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	392,938
15	Summer School Programs	1600	131,807
16	Gifted Programs	1650	0
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	1,577,971
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	800,000
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>23,860,049</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	1,128,778
37	Guidance Services	2120	0
38	Health Services	2130	517,819
39	Psychological Services	2140	389,883
40	Speech Pathology & Audiology Services	2150	760,828
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	468,128
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>3,265,436</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	930,293
45	Educational Media Services	2220	882,937
46	Assessment & Testing	2230	139,500
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,952,730</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	230,725
50	Executive Administration Services	2320	316,962
51	Special Area Administration Services	2330	463,609
52	Tort Immunity Services	2360 - 2370	239,518
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,250,814</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	1,700,288
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,700,288</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	146,272
60	Fiscal Services	2520	478,188
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	603,734
64	Internal Services	2570	248,755
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,476,949</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	0
70	Staff Services	2640	166,366
71	Data Processing Services	2660	803,612
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>969,978</b>
73	Other Support Services (Describe & Itemize)	2900	0
74	<b>Total Support Services</b>	<b>2000</b>	<b>10,616,195</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>56,035</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
79	Payments for Special Education Programs	4120	0
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>0</b>
85	Payments for Regular Programs - Tuition	4210	10,000
86	Payments for Special Education Programs - Tuition	4220	934,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>944,000</b>
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>944,000</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
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	<b>0</b>
112	<b>Total Debt Services</b>	<b>5000</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>35,476,279</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</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
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	3,318,349
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,318,349</b>
128	Other Support Services (Describe & Itemize)	2900	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>3,318,349</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</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	32,953
134	Payments for CTE Programs	4140	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>32,953</b>
137	Payments to Other Govt. Units (Out of State)	4400	0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>32,953</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
142	Tax Anticipation Notes	5120	0



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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
144	State Aid Anticipation Certificates	5140	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
148	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	<b>0</b>
150	<b>Total Direct Disbursements/Expenditures</b>		<b>3,351,302</b>
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>		
152			
153	<b>30 - DEBT SERVICES (DS)</b>		
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>	<b>0</b>
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
158	Tax Anticipation Notes	5120	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
160	State Aid Anticipation Certificates	5140	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>5,322,240</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	<b>2,335,290</b>
164			
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>4,050</b>
166	<b>Total Debt Services</b>	<b>5000</b>	<b>7,661,580</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	<b>0</b>
168	<b>Total Disbursements/ Expenditures</b>		<b>7,661,580</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
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
175	<b>SUPPORT SERVICES - BUSINESS</b>		
176	Pupil Transportation Services	2550	2,915,340
177	Other Support Services (Describe & Itemize)	2900	0
178	<b>Total Support Services</b>	<b>2000</b>	<b>2,915,340</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>
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
183	Payments for Special Education Programs	4120	0
184	Payments for Adult/Continuing Education Programs	4130	0
185	Payments for CTE Programs	4140	0
186	Payments for Community College Programs	4170	0
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
187			
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
190	<b>Total Payments to Other Govt Units</b>	<b>4000</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
194	Tax Anticipation Notes	5120	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
196	State Aid Anticipation Certificates	5140	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
198	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
199	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM</b>	<b>5300</b>	
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>		0
201	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>0</b>
202	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	<b>0</b>
204	<b>Total Disbursements/ Expenditures</b>		<b>2,915,340</b>
205	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
206			
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
208	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
209	Regular Programs	1100	209,144
210	Pre-K Programs	1125	4,292
211	Special Education Programs (Functions 1200-1220)	1200	284,769
212	Special Education Programs - Pre-K	1225	50,411
213	Remedial and Supplemental Programs - K-12	1250	99,652
214	Remedial and Supplemental Programs - Pre-K	1275	0
215	Adult/Continuing Education Programs	1300	0
216	CTE Programs	1400	0
217	Interscholastic Programs	1500	15,108
218	Summer School Programs	1600	10,800
219	Gifted Programs	1650	0
220	Driver's Education Programs	1700	0
221	Bilingual Programs	1800	35,540
222	Truants' Alternative & Optional Programs	1900	0
223	<b>Total Instruction</b>	<b>1000</b>	<b>709,716</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
225	<b>SUPPORT SERVICES - PUPILS</b>		
226	Attendance & Social Work Services	2110	15,475
227	Guidance Services	2120	0
228	Health Services	2130	58,405
229	Psychological Services	2140	4,083
230	Speech Pathology & Audiology Services	2150	10,196
231	Other Support Services - Pupils (Describe & Itemize)	2190	81,803
232	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>169,962</b>
233	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
234	Improvement of Instruction Services	2210	25,384
235	Educational Media Services	2220	35,079
236	Assessment & Testing	2230	4
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>60,467</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
239	Board of Education Services	2310	5,360
240	Executive Administration Services	2320	10,784
241	Service Area Administrative Services	2330	22,577
242	Claims Paid from Self Insurance Fund	2361	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
244	Unemployment Insurance Payments	2363	0
245	Insurance Payments (Regular or Self-Insurance)	2364	0
246	Risk Management and Claims Services Payments	2365	0
247	Judgment and Settlements	2366	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
249	Reciprocal Insurance Payments	2368	0
250	Legal Services	2369	0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>38,721</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
253	Office of the Principal Services	2410	89,172
254	Other Support Services - School Administration (Describe & Itemize)	2490	0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>89,172</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>		
257	Direction of Business Support Services	2510	1,703
258	Fiscal Services	2520	59,581
259	Facilities Acquisition & Construction Services	2530	0
260	Operation & Maintenance of Plant Services	2540	173,940
261	Pupil Transportation Services	2550	3,848
262	Food Services	2560	5,763
263	Internal Services	2570	0
264	<b>Total Support Services - Business</b>	<b>2500</b>	<b>244,835</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>		
266	Direction of Central Support Services	2610	0
267	Planning, Research, Development, & Evaluation Services	2620	0
268	Information Services	2630	0
269	Staff Services	2640	0
270	Data Processing Services	2660	92,789
271	<b>Total Support Services - Central</b>	<b>2600</b>	<b>92,789</b>
272	Other Support Services (Describe & Itemize)	2900	0
273	<b>Total Support Services</b>	<b>2000</b>	<b>695,946</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>54</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
276	Payments for Special Education Programs	4120	43,261
277	Payments for CTE Programs	4140	0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>43,261</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
282	Tax Anticipation Notes	5120	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
284	State Aid Anticipation Certificates	5140	0
285	Other (Describe & Itemize)	5150	0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	<b>0</b>
288	<b>Total Disbursements/Expenditures</b>		<b>1,448,977</b>
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
290			
291	<b>60 - CAPITAL PROJECTS (CP)</b>		
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
293	<b>SUPPORT SERVICES - BUSINESS</b>		
294	Facilities Acquisition and Construction Services	2530	0
295	Other Support Services (Describe & Itemize)	2900	0
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</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
300	Payments for Special Education Programs	4120	0
301	Payments for CTE Programs	4140	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	<b>0</b>
305	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
307			
308	<b>70 - WORKING CASH (WC)</b>		
309			
310	<b>80 - TORT FUND (TF)</b>		
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
312	Claims Paid from Self Insurance Fund	2361	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
314	Unemployment Insurance Payments	2363	0
315	Insurance Payments (Regular or Self-Insurance)	2364	173,240
316	Risk Management and Claims Services Payments	2365	0
317	Judgment and Settlements	2366	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
319	Reciprocal Insurance Payments	2368	0
320	Legal Services	2369	0
321	Property Insurance (Buildings & Grounds)	2371	0
322	Vehicle Insurance (Transportation)	2372	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>173,240</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
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	<b>0</b>
331	<b>Total Disbursements/Expenditures</b>		173,240
332	Excess (Deficiency) of Receipts/Revenues Over		
334	<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
338	Operation & Maintenance of Plant Services	2540	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
340	Other Support Services (Describe & Itemize)	2900	0
341	<b>Total Support Services</b>	<b>2000</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
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
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
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	0
352	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	<b>0</b>
354	<b>Total Disbursements/Expenditures</b>		<b>0</b>
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2016 Levy)	<b>Taxes Received</b> (from 2015 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2016 Levy)	<b>Estimated Taxes Due</b> (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	19,855,833	10,439,373	9,416,460	20,556,498	10,117,124
5	Operations & Maintenance	3,224,111	1,712,691	1,511,420	3,372,513	1,659,822
6	Debt Services **	7,726,757	3,927,486	3,799,271	7,733,735	3,806,250
7	Transportation	1,236,239	667,803	568,437	1,314,991	647,188
8	Municipal Retirement	690,318	304,703	385,615	599,999	295,297
9	Capital Improvements	0	0	0	0	0
10	Working Cash	24,642	12,696	11,946	25,000	12,304
11	Tort Immunity	153,011	79,273	73,738	156,100	76,826
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	1,121,873	252,884	868,990	497,961	245,077
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	691,164	350,410	340,754	690,003	339,593
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	43,939	22,686	21,253	44,671	21,985
19	<b>Totals</b>	<b>34,767,887</b>	<b>17,770,004</b>	<b>16,997,883</b>	<b>34,991,472</b>	<b>17,221,468</b>
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)		<b>Outstanding</b> <b>Beginning 07/01/16</b>	<b>Issued 07/01/16</b> <b>Through 06/30/17</b>	<b>Retired 07/01/16</b> <b>Through 06/30/17</b>				<b>Outstanding</b> <b>Ending 06/30/17</b>		
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>										
4	<b>ANTICIPATION NOTES (CPPRT)</b>										
5	<b>Total CPPRT Notes</b>								0		
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
7	Educational Fund								0		
8	Operations & Maintenance Fund								0		
9	Debt Services - Construction								0		
10	Debt Services - Working Cash								0		
11	Debt Services - Refunding Bonds								0		
12	Transportation Fund								0		
13	Municipal Retirement/Social Security Fund								0		
14	Fire Prevention & Safety Fund								0		
15	Other - (Describe & Itemize)								0		
16	<b>Total TAWs</b>		0	0	0				0		
17	<b>TAX ANTICIPATION NOTES (TAN)</b>										
18	Educational Fund								0		
19	Operations & Maintenance Fund								0		
20	Fire Prevention & Safety Fund								0		
21	Other - (Describe & Itemize)								0		
22	<b>Total TANs</b>		0	0	0				0		
23	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>								0		
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>										
26	<b>Total GSAACs (All Funds)</b>								0		
27	<b>OTHER SHORT-TERM BORROWING</b>										
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>								0		
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning 07/1/16</b>	<b>Issued 7/1/16 thru 6/30/17</b>	<b>Any differences described and itemized</b>	<b>Retired 7/1/16 thru 6/30/17</b>	<b>Outstanding Ending 6/30/17</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>	
31	Capital Appreciation Bonds, 2000	07/01/00	9,449,899	6	6,900,868		393,878	2,500,000	4,794,746	3,338,244	
32	Capital Appreciation Bonds, 2001	08/29/01	3,999,955	6	11,190,379		880,155	1,400,000	10,670,534	9,825,400	
33	Capital Appreciation Bonds, 2002	08/01/02	3,497,696	6	6,164,437		434,388	1,200,000	5,398,825	4,710,155	
34	General Obligation Refunding Bonds, 2012	06/19/12	8,990,000	3	8,715,000			40,000	8,675,000	8,609,553	
35	General Obligation Refunding Bonds, 2014	12/18/14	8,750,000	3	7,700,000				7,700,000	7,240,889	
36	General Obligation Refunding Bonds, 2015	08/18/15	21,005,000	3	20,560,000			990,000	19,570,000	18,372,281	
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			55,692,550		61,230,684	0	1,708,421	6,130,000	56,809,105	52,096,522	
50											
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other				
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other				
54	3. Refunding Bonds			6. Building Bonds			9. Other				

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

	A	B	C	D	E	F	G	H	I	J	K
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
2	<b>Description</b> (Enter Whole Dollars)					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>
3	<b>Cash Basis Fund Balance as of July 1, 2016</b>										
4	<b>RECEIPTS:</b>										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		1,130,524			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	<b>Total Receipts</b>						0	1,130,524	0	0	0
13	<b>DISBURSEMENTS:</b>										
14	Instruction					10 or 50-1000		1,130,524			
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					10, 20, 40-2360-2370					
17	<b>DEBT SERVICE</b>										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	<b>Total Debt Services</b>									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	<b>Total Disbursements</b>						0	1,130,524	0	0	0
24	<b>Ending Cash Basis Fund Balance as of June 30, 2017</b>						0	(0)	0	0	0
25	<b>Reserved Fund Balance</b>					714					
26	<b>Unreserved Fund Balance</b>					730	0	(0)	0	0	0
27											
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:					
32						Total Reserve Remaining:					
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
34											
35	<b>Expenditures:</b>										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> 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 <b>other</b> than Tort Immunity Fund (80).										
47											
48	<sup>b</sup> 55 ILCS 5/5-1006.7										



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning</b> 7/1/16	<b>Add:</b> <b>Additions</b> 2016-2017	<b>Less:</b> <b>Deletions</b> 2016-2017	<b>Cost Ending</b> 6/30/17	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> <b>Beginning</b> 7/1/16	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> 2016-2017	<b>Less:</b> <b>Depreciation</b> <b>Deletions</b> 2016-2017	<b>Accumulated</b> <b>Depreciation</b> <b>Ending</b> 6/30/17	<b>Ending Balance</b> <b>Undepreciated</b> <b>6/30/17</b>
3	<b>Works of Art &amp; Historical Treasures</b>	210	0			0		0			0	0
4	<b>Land</b>	220										
5	Non-Depreciable Land	221	0			0						0
6	Depreciable Land	222	2,236,069			2,236,069	50	0			0	2,236,069
7	<b>Buildings</b>	230										
8	Permanent Buildings	231	91,347,829	240,134		91,587,963	50	32,772,913	2,414,729		35,187,642	56,400,321
9	Temporary Buildings	232	0			0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,751,419	45,344		3,796,763	20	2,340,156	167,597		2,507,753	1,289,010
11	<b>Capitalized Equipment</b>	250										
12	10 Yr Schedule	251	5,730,814	15,691	10,601	5,735,904	10	3,906,301	428,463	10,601	4,324,163	1,411,741
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	260		100,318		100,318	--					100,318
16	<b>Total Capital Assets</b>	200	103,066,131	401,487	10,601	103,457,017		39,019,370	3,010,789	10,601	42,019,558	61,437,459
17	<b>Non-Capitalized Equipment</b>	700				122,526	10		12,253			
18	<b>Allowable Depreciation</b>							3,023,042				

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	35,882,070
9	O&M	Expenditures 15-22, L150	Total Expenditures			3,298,177
10	DS	Expenditures 15-22, L168	Total Expenditures			7,661,580
11	TR	Expenditures 15-22, L204	Total Expenditures			3,067,275
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			1,433,264
13	TORT	Expenditures 15-22, L331	Total Expenditures			173,240
14			<b>Total Expenditures</b>		\$	<b>51,515,606</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			91,479
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			777,745
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			118,643
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			1,028,323
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			9,991
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			37,420
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,567,872
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			15,691
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			41,465
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			32,953
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			358,179
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			81,061
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,335,290
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			3,147
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			51,530
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			9,748
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			29
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			43,313
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>		\$	<b>6,603,879</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>44,911,727</b>
77			<b>9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12</b>			<b>3,344.71</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>13,427.69</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		25,636
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		246,018
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		290,868
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		183,105
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)		37,400
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		93,308
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		13,013
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		179,940
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,488,527
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		57,337
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		1,556
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		1,611,992
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		424,159
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		326,055
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		376,246
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		46,210
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		71,059
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		92,951
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		346,329
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				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>5,911,709</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>39,000,018</b>
177				<b>Total Depreciation Allowance (from page 27, Line 18, Col I)</b>		<b>3,023,042</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>42,023,060</b>
179				<b>9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))</b>		<b>3,344.71</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>12,564.04</b>
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>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
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>					491,408		
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					67,249		
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>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		24,467,545		24,467,545		
20	<b>Support Services:</b>							
21	Pupil	2100		3,379,674		3,379,674		
22	Instructional Staff	2200		2,019,082		2,019,082		
23	General Admin.	2300		1,428,349		1,428,349		
24	School Admin	2400		1,804,746		1,804,746		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	145,475	0	145,475	0		
27	Fiscal Services	2520	540,437	0	540,437	0		
28	Oper. & Maint. Plant Services	2540		3,000,933	3,000,933	0		
29	Pupil Transportation	2550		3,071,126		3,071,126		
30	Food Services	2560		115,089		115,089		
31	Internal Services	2570	250,098	0	250,098	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	104,385	0	104,385	0		
37	Data Processing Services	2660	857,696	0	857,696	0		
38	<b>Other:</b>	2900		0		0		
39	<b>Community Services</b>	3000		37,449		37,449		
40	<b>Total</b>			1,898,091	39,323,993	4,899,024	36,323,060	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	1,898,091	Total Indirect costs:	4,899,024	
43				Total Direct Costs:	39,323,993	Total Direct Costs:	36,323,060	
44				=	<b>4.83%</b>	=	<b>13.49%</b>	
45								

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2017</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	GRAYSLAKE COMMUNITY						
7	34-049-0460-04						
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	<b>Prior Fiscal Year</b>	<b>Current Fiscal Year</b>	<b>Next Fiscal Year</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →						
10	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)		
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing	x	x		Intergovernmental Utility Purchasing Cooperative (IUPC)		
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	x	x		Collective Liability Insurance Cooperative (CLIC)		
20	Investment Pools	x	x		Illinois School District Liquid Asset Fund (ISDLAF)		
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives	x	x		Special Education District of Lake County (SEDOL)		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation	x	x		St. Gilbert, Westlake Christian Academy		
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
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: GRAYSLAKE COMMUNITY CONSOLIDATED  
 RCDT Number: 34-049-0460-04

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	289,796		289,796	299,513		299,513
2. Special Area Administration Services	2330	476,998		476,998	460,135		460,135
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	143,772	0	143,772	146,272		146,272
5. Internal Services	2570	250,098		250,098	251,250		251,250
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0		0
<b>8. Totals</b>		1,160,664	0	1,160,664	1,157,170	0	1,157,170
<b>9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)</b>							0%

**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 9, Row 11, Other Tax Levies	SEDOL IMRF Tax Levy
2. Page 10, Row 91, Sales - Other	Registration Fees
3. Page 11, Row 106, Other Local Fees	Technology Fees
4. Ed Fund, Page 11, Line 107, Other Local Revenue	Preferred Meals reimbursement and miscellaneous local revenue
5. Operations and Maintenance Fund, Page 11, Row 107, Other Local Revenue	Cell tower revenue and e-rate rebates
6. Transportation Fund, Page 11, Row 107, Other Local Revenue	Miscellaneous transportation reimbursements
7. Ed Fund, Page 15, Row 41, Other Support Services - Pupils	Salaries and benefits - Support Services Staff
8. Debt Service Fund, Page 18, Row 165 - Debt Services - Other	Bond fees
9. Page 19, Row 231, Other Support Services - Pupils	Benefits - Support Services Staff
10 Page 24, Row 18, Other Tax Receipts	SEDOL IMRF Tax Levy
11 Page 25, Column G, Rows 31-33 Differences with Page 7	Current year accreted interest

**AUDITCHECK**

Total Long-Term Debt (Principal) Retired on page 18 doesn't equal Debt Service - Long Term Debt (Principal) Retired on page 25 since the Accreted Interest was recorded under interest expense during the current year.

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)





V:\EderCasella\  
audits TJO\E-Mail  
Temporary Folder\

***[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><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	<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	<b>Direct Revenues</b>	35,479,560	3,512,554	2,918,777	44,491	41,955,382
7	<b>Direct Expenditures</b>	35,882,070	3,298,177	3,067,275		42,247,522
8	<b>Difference</b>	<b>(402,510)</b>	214,377	<b>(148,498)</b>	44,491	<b>(292,140)</b>
9	<b>Fund Balance - June 30, 2017</b>	9,599,994	4,290,560	449,314	3,190,404	<b>17,530,272</b>
10	<b>Unbalanced - however, a deficit reduction plan is not required at this time.</b>					
11						
12						
13						

## Audit Checklist

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

- |  |  |
|--|--|
|  | 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.   |
|  | 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.   |
|  | 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2. |
|  | 4. All <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?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
<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).	ERROR!
<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>GRAYSLAKE COMMUNITY CONSOL</b>	RCDT NUMBER <b>34-049-0460-04</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>060-004991</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		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>565 FREDERICK RD</b> <b>GRAYSLAKE</b> <b>60030</b>		E-MAIL ADDRESS: <b>cpas@edercasella.com</b>	
		NAME OF AUDIT SUPERVISOR <b>MICHELE CASELLA-DERCOLE</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.**

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46  
34-049-0460-04**

**RECONCILIATION OF FEDERAL REVENUES**

**Year Ending June 30, 2017**

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

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 1,760,083
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		67,249
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(346,329)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,481,003</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

Medicaid - Admin Outreach - Admin Assessment FY2017	\$ 3,873
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
-----	-----

**ADJUSTED AFR FEDERAL REVENUES** align="right">\$ 1,484,876

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,484,876

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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

ADJUSTED SEFA FEDERAL REVENUE: align="right">\$ 1,484,876

DIFFERENCE: align="right">\$ -

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2017**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Grayslake Community Consolidated School District No. 46 and is presented on the accrual 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 basic financial statements.

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

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

**Note 3: Subrecipients**

Of the federal expenditures presented in the schedule, Grayslake Community Consolidated School District No. 46 provided federal awards to subrecipients as follows:

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Grayslake Community Consolidated School District No. 46** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$67,249	
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash <span style="border: 1px solid black; padding: 2px;"><b>\$67,249</b></span>

**Note 5: Other Information**

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

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

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)			
U.S. Department of Agriculture/Department of Defense Passed Through										
Illinois State Board of Education: Food Donation Program	10.555	34049046004		9,996			9,996		9,996	N/A
U.S. Department of Agriculture Passed Through										
Food Services Management Company: Food Donation Program	10.555	34049046004		57,253			57,253		57,253	N/A
U.S. Department of Agriculture Passed Through										
Illinois State Board of Education: National School Lunch + (M) National School Lunch * (M) School Breakfast Program + (M) School Breakfast Program * (M) Subtotal - CFDA "10"	10.555 10.555 10.553 10.553	16-4210-00 17-4210-00 16-4220-00 17-4220-00	272,998 62,557 335,555	49,841 9,793 491,408	272,998 62,557 335,555		49,841 9,793 491,408		322,839 298,987 72,350 65,538 826,963	N/A N/A N/A N/A

• (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.

<sup>3</sup> 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.



**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)			
U.S. Department of Education Passed Through										
Illinois State Board of Education:										
Title I - Low Income ++	84.010	16-4300-00	301,811	28,616	301,811		28,616		330,427	371,603
Title I - Low Income **	84.010	17-4300-00		297,439			297,439		297,439	343,158
Title III - LIP/LEP ++	84.365	16-4909-00	65,259	330	65,259		330		65,589	71,029
Title III - LIP/LEP **	84.365	17-4909-00		45,880			45,880		45,880	64,293
Title II - Teacher Quality	84.367	17-4932-00		71,059			71,059		71,059	90,076
U.S. Department of Education Passed Through										
Special Education District of Lake County:										
Special Education - Grants to States (M)	84.027	17-4620-00		376,246			376,246		376,246	468,459
Special Education - Preschool Grant (M)	84.173	17-4600-00		77,074			77,074		77,074	84,572
Subtotal - CFDA "84"			367,070	896,644	367,070		896,644		1,263,714	

• (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.

<sup>3</sup> 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.

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues			Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients			
U.S. Department of Health and Human Services Passed											
Through Illinois Department of Healthcare & Family Services:											
Medicaid Admin Outreach	93.788	17-1991-00		96,824				96,824		96,824	
Subtotal - CFDA "93"			0	96,824	0			96,824		96,824	
Total Federal Assistance			702,625	1,484,876	702,625			1,484,876		2,187,501	
+ Project End Date 10/15/16 *Project End Date 9/30/17											
++ Project End Date 8/31/16 **Project End Date 8/31/17											

• (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.

<sup>3</sup> 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.

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: UNMODIFIED  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?  X  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
10.553, 10.555	CHILD NUTRITION CLUSTER	491,408
84.027, 84.173	SPECIAL EDUCATION CLUSTER	453,320
	<b>Total Amount Tested as Major</b>	<b>\$944,728</b>

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

\$1,484,876

% tested as Major

63.62%

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

Auditee qualified as low-risk auditee?   YES  X  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.

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>      2017- 001      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported?      2010

**3. Criteria or specific requirement**

Management is responsible for the accuracy and completeness of all financial statement records.

**4. Condition**

During the course of the audit material misstatements of the financial records were found, resulting in adjusting entries.

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

There were a few material adjusting journal entries made to the financial records of the District.

**6. Effect**

The financial records were materially misstated prior to the start of the audit.

**7. Cause**

The District's control policies and procedures did not detect or prevent the misstatements.

**8. Recommendation**

Management should develop a process to identify potential adjustments throughout the year to minimize potential adjustments made by the auditor.

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

Management plans to make all necessary adjusting entries prior to the start of the audit process.

**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.



**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**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-NONE**      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>

<b>For ISBE Review</b>			
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.

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**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>
2016-001	During the course of the audit material misstatements of the financial records were found, resulting in adjusting entries.	This is still a finding in the current year. See finding 2017-001.
2016-002	A student eligible for reduced price lunch was denied.	No findings in the current year. District worked with staff to improve the application process and put more emphasis on the review of eligibility determinations.

---

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.

**GRAYSLAKE COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO 46**  
**34-049-0460-04**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2017**

**Corrective Action Plan**

Finding No.: **2017- 001**

Condition:

During the course of the audit, material misstatements of the financial records were found, resulting in adjusting entries.

Plan:

Management plans to make all necessary adjusting entries before the beginning of the audit.

Anticipated Date of Completion: 6/30/2018

Name of Contact Person: Chris Bobek - Assistant Superintendent of Finance & Business Operations

Management Response: Management will record all accrual entries before the start of the audit, and will review the entries for accuracy and completeness.

---

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