

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: 34-049-0600-26	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: Evans, Marshall & Pease, P.C.
County Name: Lake		Name of Audit Manager: Jeffery M. Rollefson, CPA
Name of School District/Joint Agreement: Waukegan Community Unit School District No. 60		Address: 1875 Hicks Road
Address: 1201 N. Sheridan Road	Filing Status: Submit electronic AFR directly to ISBE	City: Rolling Meadows
City: Waukegan	Click on the Link to Submit: Send ISBE a File	State: IL
Email Address: cpolk@wps60.org		Zip Code: 60008
Zip Code: 60085	0	Phone Number: 847-221-5700
		Fax Number: 847-221-5701
		IL License Number (9 digit): 060-003973
		Expiration Date: 1/1/17
		Email Address: jrpf@empcpa.com
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified	Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone:	Telephone:	Telephone:
Fax Number:	Fax Number:	Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

Note regarding Page 23: Removed because it was no longer needed to report ARRA revenues and expenditures to the federal government. Page numbers are left intact to be consistent with instructions and other notes related to page numbers. In the 2018 AFR, page numbers will be changed.

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.

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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: 10/1/91 (Ex: 00/00/0000)
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2017, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Total						0

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

Evans, Marshall & Pease, P.C.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2016				Equalized Assessed Valuation (EAV):				635,716,516				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.038605		+ 0.007500		+ 0.010428		= 0.056530		0.000200		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	180,416,226		187,006,975		(6,590,749)		44,685,087						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		87,728,879										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		51,881,725								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
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ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Waukegan Community Unit School District No. 60
District Code: 34-049-0600-26
County Name: Lake

1. Fund Balance to Revenue Ratio:		Total
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	43,977,319.00
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	180,117,175.00
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(299,051.00)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		
2. Expenditures to Revenue Ratio:		Total
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	187,006,975.00
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	180,117,175.00
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(299,051.00)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		
Possible Adjustment:		
3. Days Cash on Hand:		Total
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	39,535,687.00
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	519,463.82
4. Percent of Short-Term Borrowing Maximum Remaining:		Total
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	30,546,496.45
5. Percent of Long-Term Debt Margin Remaining:		Total
Long-Term Debt Outstanding (P3, Cell H37)		51,881,725.00
Total Long-Term Debt Allowed (P3, Cell H31)		87,728,879.21

Estimated 2018 Financial Profile

* Total Profile Score may change based on additional information, page 3 and b will be calculated by ISBE

Score may change based on data provided on the Financial Profile
Page 3 and by the timing of mandated categorical payments. Final score
set by KDE

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
1			(10)	(20)	(30)	(40)	(50)
2	ASSETS	Acct.	Educational	Operations &	Debt Services	Transportation	Municipal
3	(Enter Whole Dollars)	#		Maintenance			Retirement/Social Security
4	CURRENT ASSETS (100)						
5	Cash (Accounts 111 through 115) ¹		4,399,355	2,937,600	5,195,525	4,609,460	669,038
6	Investments	120					
7	Taxes Receivable	130					
8	Interfund Receivables	140		4,456,181			
9	Intergovernmental Accounts Receivable	150					
10	Other Receivables	160					
11	Inventory	170					
12	Prepaid Items	180					
13	Other Current Assets (Describe & Itemize)	190			190,225		
14	Total Current Assets		4,399,355	7,393,781	5,385,750	4,609,460	669,038
15	CAPITAL ASSETS (200)						
16	Works of Art & Historical Treasures	210					
17	Land	220					
18	Building & Building Improvements	230					
19	Site Improvements & Infrastructure	240					
20	Capitalized Equipment	250					
21	Construction in Progress	260					
22	Amount Available in Debt Service Funds	340					
23	Amount to be Provided for Payment on Long-Term Debt	350					
24	Total Capital Assets						
25	CURRENT LIABILITIES (400)						
26	Interfund Payables	410		4,547,667			
27	Intergovernmental Accounts Payable	420					
28	Other Payables	430					
29	Contracts Payable	440					
30	Loans Payable	460					
31	Salaries & Benefits Payable	470	14,040				
32	Payroll Deductions & Withholdings	480					
33	Deferred Revenues & Other Current Liabilities	490					
34	Due to Activity Fund Organizations	493					
35	Total Current Liabilities		14,040	4,547,667	0	0	0
36	LONG-TERM LIABILITIES (500)						
37	Long-Term Debt Payable (General Obligation, Revenue, Other)	511					
38	Total Long-Term Liabilities						
39	Reserved Fund Balance	714					
40	Unreserved Fund Balance	730	4,385,315	2,846,114	5,385,750	4,609,460	669,038
41	Investment in General Fixed Assets						
42	Total Liabilities and Fund Balance		4,399,355	7,393,781	5,385,750	4,609,460	669,038

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹			27,589,272		696,546
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140		5,254,926		
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		0	32,844,198	0	696,546
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210				
16	Land	220				
17	Building & Building Improvements	230				
18	Site Improvements & Infrastructure	240				
19	Capitalized Equipment	250				
20	Construction in Progress	260				
21	Amount Available in Debt Service Funds	340				
22	Amount to be Provided for Payment on Long-Term Debt	350				
23	Total Capital Assets					
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410	4,456,181		707,259	
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			509	
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493				
34	Total Current Liabilities		4,456,181	0	707,768	0
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				
37	Total Long-Term Liabilities					
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730	(4,456,181)	32,844,198	(707,768)	696,546
40	Investment in General Fixed Assets					
41	Total Liabilities and Fund Balance		0	32,844,198	0	696,546

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

	A	B	L	M	N	
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups		
2				General Fixed Assets	General Long-Term Debt	
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹		1,405,523			
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	Total Current Assets		1,405,523			
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210				
16	Land	220		1,518,042		
17	Building & Building Improvements	230		131,856,709		
18	Site Improvements & Infrastructure	240		697,952		
19	Capitalized Equipment	250		11,080,587		
20	Construction in Progress	260				
21	Amount Available in Debt Service Funds	340				5,385,750
22	Amount to be Provided for Payment on Long-Term Debt	350				46,495,975
23	Total Capital Assets					145,153,290
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493				1,405,523
34	Total Current Liabilities		1,405,523			
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			51,881,725	
37	Total Long-Term Liabilities					51,881,725
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets			145,153,290		
41	Total Liabilities and Fund Balance		1,405,523	145,153,290	51,881,725	

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
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security
2							
3	RECEIPTS/REVENUES						
4	LOCAL SOURCES	1000	37,044,737	4,549,158	9,507,597	8,359,380	6,249,775
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0
6	STATE SOURCES	3000	104,925,428	1,837,684	0	4,540,322	800,000
7	FEDERAL SOURCES	4000	18,955,307	0	0	0	0
8	Total Direct Receipts/Revenues		160,925,472	6,386,842	9,507,597	12,899,702	7,049,775
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	70,488,511				
10	Total Receipts/Revenues		231,413,983	6,386,842	9,507,597	12,899,702	7,049,775
11	DISBURSEMENTS/EXPENDITURES						
12	Instruction	1000	102,074,312				2,311,251
13	Support Services	2000	60,755,453	13,328,027		9,776,636	4,008,205
14	Community Services	3000	871,246	0		0	50,956
15	Payments to Other Districts & Governmental Units	4000	201,301	0	0	0	0
16	Debt Service	5000	0	0	10,006,060	0	0
17	Total Direct Disbursements/Expenditures		163,902,312	13,328,027	10,006,060	9,776,636	6,370,412
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	70,488,511	0	0	0	0
19	Total Disbursements/Expenditures		234,390,823	13,328,027	10,006,060	9,776,636	6,370,412
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,976,840)	(6,941,185)	(498,463)	3,123,066	679,363
21	OTHER SOURCES/USES OF FUNDS						
22	OTHER SOURCES OF FUNDS (7000)						
23	PERMANENT TRANSFER FROM VARIOUS FUNDS						
24	Abolishment of the Working Cash Fund ¹²	7110					
25	Abatement of the Working Cash Fund ¹²	7110					
26	Transfer of Working Cash Fund Interest	7120					
27	Transfer Among Funds	7130		3,000,000			
28	Transfer of Interest	7140					
29	Transfer from Capital Project Fund to O&M Fund	7150					
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160					
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170					
32	SALE OF BONDS (7200)						
33	Principal on Bonds Sold	7210			1,225,000		
34	Premium on Bonds Sold	7220			160,982		
35	Accrued Interest on Bonds Sold	7230					
36	Sale or Compensation for Fixed Assets ⁶	7300					
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			275,474		
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			23,577		
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					
42	ISBE Loan Proceeds	7900					
43	Other Sources Not Classified Elsewhere	7990			200,441		
44	Total Other Sources of Funds		0	3,000,000	1,885,474	0	0
45	OTHER USES OF FUNDS (8000)						

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

	A	B	C	D	E	F	G
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110					
48	Transfer of Working Cash Fund Interest ¹²	8120					
49	Transfer Among Funds	8130				3,000,000	
50	Transfer of Interest	8140					
51	Transfer from Capital Project Fund to O&M Fund	8150					
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160					
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170					
53							
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	275,474				
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	23,577				
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					
75	Other Uses Not Classified Elsewhere	8990		11,216	1,324,911		189,225
76	Total Other Uses of Funds		299,051	11,216	1,324,911	3,000,000	189,225
77	Total Other Sources/Uses of Funds		(299,051)	2,988,784	560,563	(3,000,000)	(189,225)
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(3,275,891)	(3,952,401)	62,100	123,066	490,138
79	Fund Balances - July 1, 2016		7,661,206	6,798,515	5,323,650	4,486,394	178,900
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)						
81	Fund Balances - June 30, 2017		4,385,315	2,846,114	5,385,750	4,609,460	669,038

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	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2						
3	RECEIPTS/REVENUES					
4	LOCAL SOURCES	1000	0	204,210	1,616,301	595,924
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000				
6	STATE SOURCES	3000	0	0	0	0
7	FEDERAL SOURCES	4000	0	0	0	0
8	Total Direct Receipts/Revenues		0	204,210	1,616,301	595,924
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998				
10	Total Receipts/Revenues		0	204,210	1,616,301	595,924
11	DISBURSEMENTS/EXPENDITURES					
12	Instruction	1000				
13	Support Services	2000	0		3,301,892	1,217,512
14	Community Services	3000				
15	Payments to Other Districts & Governmental Units	4000	0			0
16	Debt Service	5000			0	0
17	Total Direct Disbursements/Expenditures		0		3,301,892	1,217,512
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0		0	0
19	Total Disbursements/Expenditures		0		3,301,892	1,217,512
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0	204,210	(1,685,591)	(621,588)
21	OTHER SOURCES/USES OF FUNDS					
22	OTHER SOURCES OF FUNDS (7000)					
23	PERMANENT TRANSFER FROM VARIOUS FUNDS					
24	Abolishment of the Working Cash Fund ¹²	7110				
25	Abatement of the Working Cash Fund ¹²	7110				
26	Transfer of Working Cash Fund Interest	7120				
27	Transfer Among Funds	7130				
28	Transfer of Interest	7140				
29	Transfer from Capital Project Fund to O&M Fund	7150				
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160				
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170				
32	SALE OF BONDS (7200)					
33	Principal on Bonds Sold	7210		5,740,000		
34	Premium on Bonds Sold	7220		478,302		
35	Accrued Interest on Bonds Sold	7230				
36	Sale or Compensation for Fixed Assets ⁶	7300				
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	0			
42	ISBE Loan Proceeds	7900				
43	Other Sources Not Classified Elsewhere	7990				
44	Total Other Sources of Funds		0	6,218,302	0	0
45	OTHER USES OF FUNDS (8000)					

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)					
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110		0		
48	Transfer of Working Cash Fund Interest ¹²	8120		0		
49	Transfer Among Funds	8130				
50	Transfer of Interest	8140				
51	Transfer from Capital Project Fund to O&M Fund	8150	0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160				0
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170				0
53	Taxes Pledged to Pay Principal on Capital Leases	8410				
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420				
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430				
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440				
57	Taxes Pledged to Pay Interest on Capital Leases	8510				
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520				
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530				
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540				
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610				
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620				
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630				
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640				
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710				
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720				
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730				
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740				
69	Taxes Transferred to Pay for Capital Projects	8810				
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820				
71	Other Revenues Pledged to Pay for Capital Projects	8830				
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840				
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910				
74	Other Uses Not Classified Elsewhere	8990				
75						
76	Total Other Uses of Funds		0	0	0	0
77	Total Other Sources/Uses of Funds		0	6,218,302	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0	6,422,512	(1,685,591)	(621,588)
79	Fund Balances - July 1, 2016		(4,456,181)	26,421,686	977,823	1,318,134
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)					
81	Fund Balances - June 30, 2017		(4,456,181)	32,844,198	(707,768)	696,546

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)						
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					
5	Designated Purposes Levies (1110-1120) ⁷		23,643,595	4,517,709	9,507,246	8,338,097	3,070,754
6	Leasing Purposes Levy ⁸	1130					
7	Special Education Purposes Levy	1140	4,818,890				
8	FICA/Medicare Only Purposes Levies	1150					3,169,021
9	Area Vocational Construction Purposes Levy	1160					
10	Summer School Purposes Levy	1170					
11	Other Tax Levies (Describe & Itemize)	1190					
12	Total Ad Valorem Taxes Levied By District		28,462,485	4,517,709	9,507,246	8,338,097	6,239,775
13	PAYMENTS IN LIEU OF TAXES	1200					
14	Mobile Home Privilege Tax	1210					
15	Payments from Local Housing Authorities	1220					
16	Corporate Personal Property Replacement Taxes ⁹	1230	7,367,426				10,000
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290					
18	Total Payments in Lieu of Taxes		7,367,426	0	0	0	10,000
19	TUITION	1300					
20	Regular - Tuition from Pupils or Parents (In State)	1311	542				
21	Regular - Tuition from Other Districts (In State)	1312					
22	Regular - Tuition from Other Sources (In State)	1313					
23	Regular - Tuition from Other Sources (Out of State)	1314					
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	108,352				
25	Summer Sch - Tuition from Other Districts (In State)	1322					
26	Summer Sch - Tuition from Other Sources (In State)	1323					
27	Summer Sch - Tuition from Other Sources (Out of State)	1324					
28	CTE - Tuition from Pupils or Parents (In State)	1331					
29	CTE - Tuition from Other Districts (In State)	1332					
30	CTE - Tuition from Other Sources (In State)	1333					
31	CTE - Tuition from Other Sources (Out of State)	1334					
32	Special Ed - Tuition from Pupils or Parents (In State)	1341					
33	Special Ed - Tuition from Other Districts (In State)	1342					
34	Special Ed - Tuition from Other Sources (In State)	1343					
35	Special Ed - Tuition from Other Sources (Out of State)	1344					
36	Adult - Tuition from Pupils or Parents (In State)	1351					
37	Adult - Tuition from Other Districts (In State)	1352					
38	Adult - Tuition from Other Sources (In State)	1353					
39	Adult - Tuition from Other Sources (Out of State)	1354					
40	Total Tuition		108,894				
41	TRANSPORTATION FEES	1400					
42	Regular - Transp Fees from Pupils or Parents (In State)	1411					
43	Regular - Transp Fees from Other Districts (In State)	1412					
44	Regular - Transp Fees from Other Sources (In State)	1413					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415					
46	Regular Transp Fees from Other Sources (Out of State)	1416					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431					
52	CTE - Transp Fees from Other Districts (In State)	1432					
53	CTE - Transp Fees from Other Sources (In State)	1433					
54	CTE - Transp Fees from Other Sources (Out of State)	1434					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441					
56	Special Ed - Transp Fees from Other Districts (In State)	1442					
57	Special Ed - Transp Fees from Other Sources (In State)	1443					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451					
60	Adult - Transp Fees from Other Districts (In State)	1452					
61	Adult - Transp Fees from Other Sources (In State)	1453					
62	Adult - Transp Fees from Other Sources (Out of State)	1454					
63	Total Transportation Fees					0	
64	EARNINGS ON INVESTMENTS	1500					
65	Interest on Investments	1510	5,671	803			
66	Gain or Loss on Sale of Investments	1520					
67	Total Earnings on Investments		5,671	803	0	0	0
68	FOOD SERVICE	1600					
69	Sales to Pupils - Lunch	1611					
70	Sales to Pupils - Breakfast	1612	107				

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
2							
71	Sales to Pupils - A la Carte	1613	159,919				
72	Sales to Pupils - Other (Describe & Itemize)	1614					
73	Sales to Adults	1620	1,374				
74	Other Food Service (Describe & Itemize)	1690	137,744				
75	Total Food Service		299,144				
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700					
77	Admissions - Athletic	1711	320				
78	Admissions - Other (Describe & Itemize)	1719					
79	Fees	1720	165,202				
80	Book Store Sales	1730					
81	Other District/School Activity Revenue (Describe & Itemize)	1790					
82	Total District/School Activity Income		165,522	0			
83	TEXTBOOK INCOME	1800					
84	Rentals - Regular Textbooks	1811	313,349				
85	Rentals - Summer School Textbooks	1812					
86	Rentals - Adult/Continuing Education Textbooks	1813					
87	Rentals - Other (Describe & Itemize)	1819					
88	Sales - Regular Textbooks	1821					
89	Sales - Summer School Textbooks	1822					
90	Sales - Adult/Continuing Education Textbooks	1823					
91	Sales - Other (Describe & Itemize)	1829					
92	Other (Describe & Itemize)	1890					
93	Total Textbook Income		313,349				
94	OTHER REVENUE FROM LOCAL SOURCES	1900					
95	Rentals	1910	44,058				
96	Contributions and Donations from Private Sources	1920	975				
97	Impact Fees from Municipal or County Governments	1930					
98	Services Provided Other Districts	1940					
99	Refund of Prior Years' Expenditures	1950	214,682	439	351		
100	Payments of Surplus Moneys from TIF Districts	1960					
101	Drivers' Education Fees	1970					
102	Proceeds from Vendors' Contracts	1980					
103	School Facility Occupation Tax Proceeds	1983					
104	Payment from Other Districts	1991					
105	Sale of Vocational Projects	1992					
106	Other Local Fees (Describe & Itemize)	1993					
107	Other Local Revenues (Describe & Itemize)	1999	62,531	30,207		21,283	
108	Total Other Revenue from Local Sources		322,246	30,646	351	21,283	0
109	Total Receipts/Revenues from Local Sources	1000	37,044,737	4,549,158	9,507,597	8,359,380	6,249,775
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)						
111	Flow-through Revenue from State Sources	2100					
112	Flow-through Revenue from Federal Sources	2200					
113	Other Flow-Through (Describe & Itemize)	2300					
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)						
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)						
117	General State Aid - Sec. 18-8.05	3001	96,789,810	1,500,000			800,000
118	General State Aid - Hold Harmless/Supplemental	3002					
119	Reorganization Incentives (Accounts 3005-3021)	3005					
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099					
121	Total Unrestricted Grants-In-Aid		96,789,810	1,500,000	0	0	800,000
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)						
123	SPECIAL EDUCATION						
124	Special Education - Private Facility Tuition	3100	1,014,883				
125	Special Education - Funding for Children Requiring Sp ED Services	3105	1,751,019				
126	Special Education - Personnel	3110	2,566,107				
127	Special Education - Orphanage - Individual	3120	513,764				
128	Special Education - Orphanage - Summer Individual	3130					
129	Special Education - Summer School	3145					
130	Special Education - Other (Describe & Itemize)	3199					
131	Total Special Education		5,845,773	0		0	
132	CAREER AND TECHNICAL EDUCATION (CTE)						
133	CTE - Technical Education - Tech Prep	3200					
134	CTE - Secondary Program Improvement (CTEI)	3220	17,361				
135	CTE - WECEP	3225					
136	CTE - Agriculture Education	3235					

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
137	CTE - Instructor Practicum	3240					
138	CTE - Student Organizations	3270					
139	CTE - Other (Describe & Itemize)	3299					
140	Total Career and Technical Education		17,361	0			0
141	BILINGUAL EDUCATION						
142	Bilingual Ed - Downstate - TPI and TBE	3305	935,705				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310					
144	Total Bilingual Ed		935,705				0

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security
145	State Free Lunch & Breakfast	3360	47,084				
146	School Breakfast Initiative	3365					
147	Driver Education	3370	51,254				
148	Adult Ed (from ICCB)	3410					
149	Adult Ed - Other (Describe & Itemize)	3499					
150	TRANSPORTATION						
151	Transportation - Regular and Vocational	3500				1,816,703	
152	Transportation - Special Education	3510				2,723,619	
153	Transportation - Other (Describe & Itemize)	3599					
154	Total Transportation		0	0		4,540,322	0
155	Learning Improvement - Change Grants	3610					
156	Scientific Literacy	3660					
157	Truant Alternative/Optional Education	3695	12,515				
158	Early Childhood - Block Grant	3705	1,219,778				
159	Reading Improvement Block Grant	3715					
160	Reading Improvement Block Grant - Reading Recovery	3720					
161	Continued Reading Improvement Block Grant	3725					
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726					
163	Chicago General Education Block Grant	3766					
164	Chicago Educational Services Block Grant	3767					
165	School Safety & Educational Improvement Block Grant	3775					
166	Technology - Technology for Success	3780					
167	State Charter Schools	3815					
168	Extended Learning Opportunities - Summer Bridges	3825					
169	Infrastructure Improvements - Planning/Construction	3920					
170	School Infrastructure - Maintenance Projects	3925					
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,148	337,684			
172	Total Restricted Grants-In-Aid		8,135,618	337,684	0	4,540,322	0
173	Total Receipts from State Sources	3000	104,925,428	1,837,684	0	4,540,322	800,000
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)						
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)						
176	Federal Impact Aid	4001					
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009					
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)						
180	Head Start	4045					
181	Construction (Impact Aid)	4050					
182	MAGNET	4060					
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090					
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)						
186	TITLE VI						
187	Title VI - Innovation and Flexibility Formula	4100					
188	Title VI - District Projects	4105					

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
2							
189	Title VI - Rural Education Initiative (REI)	4107					
190	Title VI - Other (Describe & Itemize)	4199					
191	Total Title VI		0	0		0	0
192	FOOD SERVICE						
193	Breakfast Start-Up Expansion	4200					
194	National School Lunch Program	4210	6,732,270				
195	Special Milk Program	4215					
196	School Breakfast Program	4220	1,367,412				
197	Summer Food Service Program	4225					
198	Child Adult Care Food Program	4226					
199	Fresh Fruits & Vegetables	4240	264,425				
200	Food Service - Other (Describe & Itemize)	4299					
201	Total Food Service		8,364,107				0
202	TITLE I						
203	Title I - Low Income	4300	4,044,737				
204	Title I - Low Income - Neglected, Private	4305					
205	Title I - Comprehensive School Reform	4332					
206	Title I - Reading First	4334					
207	Title I - Even Start	4335					
208	Title I - Reading First SEA Funds	4337					
209	Title I - Migrant Education	4340					
210	Title I - Other (Describe & Itemize)	4399					
211	Total Title I		4,044,737	0		0	0
212	TITLE IV						
213	Title IV - Safe & Drug Free Schools - Formula	4400					
214	Title IV - 21st Century Comm Learning Centers	4421					
215	Title IV - Other (Describe & Itemize)	4499					
216	Total Title IV		0	0		0	0
217	FEDERAL - SPECIAL EDUCATION						
218	Fed - Spec Education - Preschool Flow-Through	4600	78,928				
219	Fed - Spec Education - Preschool Discretionary	4605					
220	Fed - Spec Education - IDEA - Flow Through	4620	3,579,041				
221	Fed - Spec Education - IDEA - Room & Board	4625	41,296				
222	Fed - Spec Education - IDEA - Discretionary	4630					
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699					
224	Total Federal - Special Education		3,699,265	0		0	0
225	CTE - PERKINS						
226	CTE - Perkins - Title III E - Tech Prep	4770	79,877				
227	CTE - Other (Describe & Itemize)	4799					
228	Total CTE - Perkins		79,877	0			0
229	Federal - Adult Education	4810					
230	ARRA - General State Aid - Education Stabilization	4850					
231	ARRA - Title I - Low Income	4851					
232	ARRA - Title I - Neglected, Private	4852					
233	ARRA - Title I - Delinquent, Private	4853					
234	ARRA - Title I - School Improvement (Part A)	4854					
235	ARRA - Title I - School Improvement (Section 1003g)	4855					
236	ARRA - IDEA - Part B - Preschool	4856					
237	ARRA - IDEA - Part B - Flow-Through	4857					
238	ARRA - Title IID - Technology-Formula	4860					
239	ARRA - Title IID - Technology-Competitive	4861					
240	ARRA - McKinney - Vento Homeless Education	4862					
241	ARRA - Child Nutrition Equipment Assistance	4863					
242	Impact Aid Formula Grants	4864					
243	Impact Aid Competitive Grants	4865					
244	Qualified Zone Academy Bond Tax Credits	4866					
245	Qualified School Construction Bond Credits	4867					
246	Build America Bond Tax Credits	4868					
247	Build America Bond Interest Reimbursement	4869					
248	ARRA - General State Aid - Other Govt Services Stabilization	4870					
249	Other ARRA Funds - II	4871					
250	Other ARRA Funds - III	4872					
251	Other ARRA Funds - IV	4873					
252	Other ARRA Funds - V	4874					
253	ARRA - Early Childhood	4875					
254	Other ARRA Funds VII	4876					
255	Other ARRA Funds VIII	4877					
256	Other ARRA Funds IX	4878					
257	Other ARRA Funds X	4879					
258	Other ARRA Funds Ed Job Fund Program	4880					
259	Total Stimulus Programs		0	0	0	0	0
260	Race to the Top Program	4901					
261	Race to the Top - Preschool Expansion Grant	4902					

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

	A	B	C	D	E	F	G
1			(10)	(20)	(30)	(40)	(50)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security
262	Advanced Placement Fee/International Baccalaureate	4904					
263	Title III - Immigrant Education Program (IEP)	4905	42,881				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	504,907				
265	Learn & Serve America	4910					
266	McKinney Education for Homeless Children	4920					
267	Title II - Eisenhower Professional Development Formula	4930					
268	Title II - Teacher Quality	4932	433,539				
269	Federal Charter Schools	4960					
270	Medicaid Matching Funds - Administrative Outreach	4991	603,324				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	252,879				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	929,791				
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		18,955,307	0	0	0	0
274	Total Receipts/Revenues from Federal Sources	4000	18,955,307	0	0	0	0
275	Total Direct Receipts/Revenues		160,925,472	6,386,842	9,507,597	12,899,702	7,049,775

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)					
3						
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100				
5	Designated Purposes Levies (1110-1120) ⁷			204,210	1,616,301	595,924
6	Leasing Purposes Levy ⁸	1130				
7	Special Education Purposes Levy	1140				
8	FICA/Medicare Only Purposes Levies	1150				
9	Area Vocational Construction Purposes Levy	1160				
10	Summer School Purposes Levy	1170				
11	Other Tax Levies (Describe & Itemize)	1190				
12	Total Ad Valorem Taxes Levied By District		0	204,210	1,616,301	595,924
13	PAYMENTS IN LIEU OF TAXES	1200				
14	Mobile Home Privilege Tax	1210				
15	Payments from Local Housing Authorities	1220				
16	Corporate Personal Property Replacement Taxes ⁹	1230				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290				
18	Total Payments in Lieu of Taxes		0	0	0	0
19	TUITION	1300				
20	Regular - Tuition from Pupils or Parents (In State)	1311				
21	Regular - Tuition from Other Districts (In State)	1312				
22	Regular - Tuition from Other Sources (In State)	1313				
23	Regular - Tuition from Other Sources (Out of State)	1314				
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321				
25	Summer Sch - Tuition from Other Districts (In State)	1322				
26	Summer Sch - Tuition from Other Sources (In State)	1323				
27	Summer Sch - Tuition from Other Sources (Out of State)	1324				
28	CTE - Tuition from Pupils or Parents (In State)	1331				
29	CTE - Tuition from Other Districts (In State)	1332				
30	CTE - Tuition from Other Sources (In State)	1333				
31	CTE - Tuition from Other Sources (Out of State)	1334				
32	Special Ed - Tuition from Pupils or Parents (In State)	1341				
33	Special Ed - Tuition from Other Districts (In State)	1342				
34	Special Ed - Tuition from Other Sources (In State)	1343				
35	Special Ed - Tuition from Other Sources (Out of State)	1344				
36	Adult - Tuition from Pupils or Parents (In State)	1351				
37	Adult - Tuition from Other Districts (In State)	1352				
38	Adult - Tuition from Other Sources (In State)	1353				
39	Adult - Tuition from Other Sources (Out of State)	1354				
40	Total Tuition					
41	TRANSPORTATION FEES	1400				
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				
43	Regular - Transp Fees from Other Districts (In State)	1412				
44	Regular - Transp Fees from Other Sources (In State)	1413				
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				
46	Regular Transp Fees from Other Sources (Out of State)	1416				
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				
52	CTE - Transp Fees from Other Districts (In State)	1432				
53	CTE - Transp Fees from Other Sources (In State)	1433				
54	CTE - Transp Fees from Other Sources (Out of State)	1434				
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				
56	Special Ed - Transp Fees from Other Districts (In State)	1442				
57	Special Ed - Transp Fees from Other Sources (In State)	1443				
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				
60	Adult - Transp Fees from Other Districts (In State)	1452				
61	Adult - Transp Fees from Other Sources (In State)	1453				
62	Adult - Transp Fees from Other Sources (Out of State)	1454				
63	Total Transportation Fees					
64	EARNINGS ON INVESTMENTS	1500				
65	Interest on Investments	1510				
66	Gain or Loss on Sale of Investments	1520				
67	Total Earnings on Investments		0	0	0	0
68	FOOD SERVICE	1600				
69	Sales to Pupils - Lunch	1611				
70	Sales to Pupils - Breakfast	1612				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2						
71	Sales to Pupils - A la Carte	1613				
72	Sales to Pupils - Other (Describe & Itemize)	1614				
73	Sales to Adults	1620				
74	Other Food Service (Describe & Itemize)	1690				
75	Total Food Service					
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700				
77	Admissions - Athletic	1711				
78	Admissions - Other (Describe & Itemize)	1719				
79	Fees	1720				
80	Book Store Sales	1730				
81	Other District/School Activity Revenue (Describe & Itemize)	1790				
82	Total District/School Activity Income					
83	TEXTBOOK INCOME	1800				
84	Rentals - Regular Textbooks	1811				
85	Rentals - Summer School Textbooks	1812				
86	Rentals - Adult/Continuing Education Textbooks	1813				
87	Rentals - Other (Describe & Itemize)	1819				
88	Sales - Regular Textbooks	1821				
89	Sales - Summer School Textbooks	1822				
90	Sales - Adult/Continuing Education Textbooks	1823				
91	Sales - Other (Describe & Itemize)	1829				
92	Other (Describe & Itemize)	1890				
93	Total Textbook Income					
94	OTHER REVENUE FROM LOCAL SOURCES	1900				
95	Rentals	1910				
96	Contributions and Donations from Private Sources	1920				
97	Impact Fees from Municipal or County Governments	1930				
98	Services Provided Other Districts	1940				
99	Refund of Prior Years' Expenditures	1950				
100	Payments of Surplus Moneys from TIF Districts	1960				
101	Drivers' Education Fees	1970				
102	Proceeds from Vendors' Contracts	1980				
103	School Facility Occupation Tax Proceeds	1983				
104	Payment from Other Districts	1991				
105	Sale of Vocational Projects	1992				
106	Other Local Fees (Describe & Itemize)	1993				
107	Other Local Revenues (Describe & Itemize)	1999				
108	Total Other Revenue from Local Sources		0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	0	204,210	1,616,301	595,924
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)					
111	Flow-through Revenue from State Sources	2100				
112	Flow-through Revenue from Federal Sources	2200				
113	Other Flow-Through (Describe & Itemize)	2300				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)					
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)					
117	General State Aid - Sec. 18-8.05	3001				
118	General State Aid - Hold Harmless/Supplemental	3002				
119	Reorganization Incentives (Accounts 3005-3021)	3005				
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099				
121	Total Unrestricted Grants-In-Aid		0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)					
123	SPECIAL EDUCATION					
124	Special Education - Private Facility Tuition	3100				
125	Special Education - Funding for Children Requiring Sp ED Services	3105				
126	Special Education - Personnel	3110				
127	Special Education - Orphanage - Individual	3120				
128	Special Education - Orphanage - Summer Individual	3130				
129	Special Education - Summer School	3145				
130	Special Education - Other (Describe & Itemize)	3199				
131	Total Special Education					
132	CAREER AND TECHNICAL EDUCATION (CTE)					
133	CTE - Technical Education - Tech Prep	3200				
134	CTE - Secondary Program Improvement (CTEI)	3220				
135	CTE - WECEP	3225				
136	CTE - Agriculture Education	3235				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
137	CTE - Instructor Practicum	3240				
138	CTE - Student Organizations	3270				
139	CTE - Other (Describe & Itemize)	3299				
140	Total Career and Technical Education					
141	BILINGUAL EDUCATION					
142	Bilingual Ed - Downstate - TPI and TBE	3305				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310				
144	Total Bilingual Ed					

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360				
146	School Breakfast Initiative	3365				
147	Driver Education	3370				
148	Adult Ed (from ICCB)	3410				
149	Adult Ed - Other (Describe & Itemize)	3499				
150	TRANSPORTATION					
151	Transportation - Regular and Vocational	3500				
152	Transportation - Special Education	3510				
153	Transportation - Other (Describe & Itemize)	3599				
154	Total Transportation					
155	Learning Improvement - Change Grants	3610				
156	Scientific Literacy	3660				
157	Truant Alternative/Optional Education	3695				
158	Early Childhood - Block Grant	3705				
159	Reading Improvement Block Grant	3715				
160	Reading Improvement Block Grant - Reading Recovery	3720				
161	Continued Reading Improvement Block Grant	3725				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726				
163	Chicago General Education Block Grant	3766				
164	Chicago Educational Services Block Grant	3767				
165	School Safety & Educational Improvement Block Grant	3775				
166	Technology - Technology for Success	3780				
167	State Charter Schools	3815				
168	Extended Learning Opportunities - Summer Bridges	3825				
169	Infrastructure Improvements - Planning/Construction	3920				
170	School Infrastructure - Maintenance Projects	3925				
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999				
172	Total Restricted Grants-In-Aid		0	0	0	0
173	Total Receipts from State Sources	3000	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)					
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)					
176	Federal Impact Aid	4001				
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009				
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)					
180	Head Start	4045				
181	Construction (Impact Aid)	4050				
182	MAGNET	4060				
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090				
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)					
186	TITLE VI					
187	Title VI - Innovation and Flexibility Formula	4100				
188	Title VI - District Projects	4105				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2						
189	Title VI - Rural Education Initiative (REI)	4107				
190	Title VI - Other (Describe & Itemize)	4199				
191	Total Title VI					
192	FOOD SERVICE					
193	Breakfast Start-Up Expansion	4200				
194	National School Lunch Program	4210				
195	Special Milk Program	4215				
196	School Breakfast Program	4220				
197	Summer Food Service Program	4225				
198	Child Adult Care Food Program	4226				
199	Fresh Fruits & Vegetables	4240				
200	Food Service - Other (Describe & Itemize)	4299				
201	Total Food Service					
202	TITLE I					
203	Title I - Low Income	4300				
204	Title I - Low Income - Neglected, Private	4305				
205	Title I - Comprehensive School Reform	4332				
206	Title I - Reading First	4334				
207	Title I - Even Start	4335				
208	Title I - Reading First SEA Funds	4337				
209	Title I - Migrant Education	4340				
210	Title I - Other (Describe & Itemize)	4399				
211	Total Title I					
212	TITLE IV					
213	Title IV - Safe & Drug Free Schools - Formula	4400				
214	Title IV - 21st Century Comm Learning Centers	4421				
215	Title IV - Other (Describe & Itemize)	4499				
216	Total Title IV					
217	FEDERAL - SPECIAL EDUCATION					
218	Fed - Spec Education - Preschool Flow-Through	4600				
219	Fed - Spec Education - Preschool Discretionary	4605				
220	Fed - Spec Education - IDEA - Flow Through	4620				
221	Fed - Spec Education - IDEA - Room & Board	4625				
222	Fed - Spec Education - IDEA - Discretionary	4630				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699				
224	Total Federal - Special Education					
225	CTE - PERKINS					
226	CTE - Perkins - Title III E - Tech Prep	4770				
227	CTE - Other (Describe & Itemize)	4799				
228	Total CTE - Perkins					
229	Federal - Adult Education	4810				
230	ARRA - General State Aid - Education Stabilization	4850				
231	ARRA - Title I - Low Income	4851				
232	ARRA - Title I - Neglected, Private	4852				
233	ARRA - Title I - Delinquent, Private	4853				
234	ARRA - Title I - School Improvement (Part A)	4854				
235	ARRA - Title I - School Improvement (Section 1003g)	4855				
236	ARRA - IDEA - Part B - Preschool	4856				
237	ARRA - IDEA - Part B - Flow-Through	4857				
238	ARRA - Title IID - Technology-Formula	4860				
239	ARRA - Title IID - Technology-Competitive	4861				
240	ARRA - McKinney - Vento Homeless Education	4862				
241	ARRA - Child Nutrition Equipment Assistance	4863				
242	Impact Aid Formula Grants	4864				
243	Impact Aid Competitive Grants	4865				
244	Qualified Zone Academy Bond Tax Credits	4866				
245	Qualified School Construction Bond Credits	4867				
246	Build America Bond Tax Credits	4868				
247	Build America Bond Interest Reimbursement	4869				
248	ARRA - General State Aid - Other Govt Services Stabilization	4870				
249	Other ARRA Funds - II	4871				
250	Other ARRA Funds - III	4872				
251	Other ARRA Funds - IV	4873				
252	Other ARRA Funds - V	4874				
253	ARRA - Early Childhood	4875				
254	Other ARRA Funds VII	4876				
255	Other ARRA Funds VIII	4877				
256	Other ARRA Funds IX	4878				
257	Other ARRA Funds X	4879				
258	Other ARRA Funds Ed Job Fund Program	4880				
259	Total Stimulus Programs		0		0	0
260	Race to the Top Program	4901				
261	Race to the Top - Preschool Expansion Grant	4902				

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

	A	B	H	I	J	K
1			(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
262	Advanced Placement Fee/International Baccalaureate	4904				
263	Title III - Immigrant Education Program (IEP)	4905				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909				
265	Learn & Serve America	4910				
266	McKinney Education for Homeless Children	4920				
267	Title II - Eisenhower Professional Development Formula	4930				
268	Title II - Teacher Quality	4932				
269	Federal Charter Schools	4960				
270	Medicaid Matching Funds - Administrative Outreach	4991				
271	Medicaid Matching Funds - Fee-for-Service Program	4992				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999				
	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	0	0	0	0
275	Total Direct Receipts/Revenues		0	204,210	1,616,301	595,924

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
3	10 - EDUCATIONAL FUND (ED)						
4	INSTRUCTION (ED)	1000					
5	Regular Programs	1100	44,112,473	8,160,414	1,007,725	491,626	
6	Tuition Payment to Charter Schools	1115					
7	Pre-K Programs	1125	1,610,639	331,170	5,261	357,230	
8	Special Education Programs (Functions 1200-1220)	1200	16,313,427	3,544,562	203,592	203,221	
9	Special Education Programs Pre-K	1225	770,698	120,681		300	
10	Remedial and Supplemental Programs K-12	1250	2,392,082	615,535	717,646	1,952,833	
11	Remedial and Supplemental Programs Pre-K	1275	250,137	88,479			
12	Adult/Continuing Education Programs	1300					
13	CTE Programs	1400	975	168	3,000	71,132	
14	Interscholastic Programs	1500	1,191,997	71,674	158,317	124,600	
15	Summer School Programs	1600	91,539	2,857			
16	Gifted Programs	1650					
17	Driver's Education Programs	1700	136,006	40,977			
18	Bilingual Programs	1800	9,391,992	1,783,910	172,438	32,537	
19	Truant Alternative & Optional Programs	1900	599,909	102,886			
20	Pre-K Programs - Private Tuition	1910					
21	Regular K-12 Programs - Private Tuition	1911					
22	Special Education Programs K-12 - Private Tuition	1912					
23	Special Education Programs Pre-K - Tuition	1913					
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914					
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915					
26	Adult/Continuing Education Programs - Private Tuition	1916					
27	CTE Programs - Private Tuition	1917					
28	Interscholastic Programs - Private Tuition	1918					
29	Summer School Programs - Private Tuition	1919					
30	Gifted Programs - Private Tuition	1920					
31	Bilingual Programs - Private Tuition	1921					
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922					
33	Total Instruction ¹⁰	1000	76,861,874	14,863,313	2,267,979	3,233,479	0
34	SUPPORT SERVICES (ED)	2000					
35	SUPPORT SERVICES - PUPILS						
36	Attendance & Social Work Services	2110	4,379,886	985,703	129,373	8,723	
37	Guidance Services	2120	2,665,830	540,557			
38	Health Services	2130	2,889,054	440,304	231,635	61,193	
39	Psychological Services	2140	1,395,136	259,118	296,451		
40	Speech Pathology & Audiology Services	2150	1,783,282	291,307	1,451,043	13,537	
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190					
42	Total Support Services - Pupils	2100	13,113,188	2,516,989	2,108,502	83,453	0
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF						
44	Improvement of Instruction Services	2210	5,411,585	1,002,833	1,652,278	523,697	
45	Educational Media Services	2220	1,029,821	254,185		4,741	
46	Assessment & Testing	2230	231,319	26,160	225,764	105	
47	Total Support Services - Instructional Staff	2200	6,672,725	1,283,178	1,878,042	528,543	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION						
49	Board of Education Services	2310	1,680		159,060	3,221	
50	Executive Administration Services	2320	290,113	29,635	96,176	53,309	
51	Special Area Administration Services	2330					
52	Tort Immunity Services	2360 - 2370	202,880	14,202	7,155	329	
53	Total Support Services - General Administration	2300	494,673	43,837	262,391	56,859	0

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION						
55	Office of the Principal Services	2410	6,914,196	1,325,819	4,000	14,280	
56	Other Support Services - School Admin (Describe & Itemize)	2490					
57	Total Support Services - School Administration	2400	6,914,196	1,325,819	4,000	14,280	0
58	SUPPORT SERVICES - BUSINESS						
59	Direction of Business Support Services	2510	307,171	30,589	904		
60	Fiscal Services	2520	1,076,344	169,219	117,632	28,300	
61	Operation & Maintenance of Plant Services	2540	4,829,878	797,393	6,237	30,924	105,000
62	Pupil Transportation Services	2550			318,561		
63	Food Services	2560	330,663	97,511	6,845,722	313,705	
64	Internal Services	2570	397,027	52,721	5,169	27,743	
65	Total Support Services - Business	2500	6,941,083	1,147,433	7,294,225	400,672	105,000
66	SUPPORT SERVICES - CENTRAL						
67	Direction of Central Support Services	2610					
68	Planning, Research, Development, & Evaluation Services	2620					
69	Information Services	2630	138,972	11,938	586	958	
70	Staff Services	2640	870,635	280,866	109,327	9,223	
71	Data Processing Services	2660	1,533,091	259,318	2,169,370	581,618	106,713
72	Total Support Services - Central	2600	2,542,698	552,122	2,279,283	591,799	106,713
73	Other Support Services (Describe & Itemize)	2900	445,005	89,078	40,098	32,817	68,702
74	Total Support Services	2000	37,123,568	6,958,456	13,866,541	1,708,423	280,415
75	COMMUNITY SERVICES (ED)	3000	609,968	190,980	21,932	45,249	
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000					
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
78	Payments for Regular Programs	4110			15,210		
79	Payments for Special Education Programs	4120			186,091		
80	Payments for Adult/Continuing Education Programs	4130					
81	Payments for CTE Programs	4140					
82	Payments for Community College Programs	4170					
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					
84	Total Payments to Other Govt Units (In-State)	4100			201,301		
85	Payments for Regular Programs - Tuition	4210					
86	Payments for Special Education Programs - Tuition	4220					
87	Payments for Adult/Continuing Education Programs - Tuition	4230					
88	Payments for CTE Programs - Tuition	4240					
89	Payments for Community College Programs - Tuition	4270					
90	Payments for Other Programs - Tuition	4280					
91	Other Payments to In-State Govt Units	4290					
92	Total Payments to Other Govt Units -Tuition (In State)	4200					
93	Payments for Regular Programs - Transfers	4310					
94	Payments for Special Education Programs - Transfers	4320					
95	Payments for Adult/Continuing Ed Programs-Transfers	4330					

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
96	Payments for CTE Programs - Transfers	4340					
97	Payments for Community College Program - Transfers	4370					
98	Payments for Other Programs - Transfers	4380					
99	Other Payments to In-State Govt Units - Transfers	4390					
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		
101	Payments to Other Govt Units (Out-of-State)	4400					
102	Total Payments to Other Govt Units	4000			201,301		
103	DEBT SERVICES (ED)	5000					
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
105	Tax Anticipation Warrants	5110					
106	Tax Anticipation Notes	5120					
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					
108	State Aid Anticipation Certificates	5140					
109	Other Interest on Short-Term Debt	5150					
110	Total Interest on Short-Term Debt	5100					
111	Debt Services - Interest on Long-Term Debt	5200					
112	Total Debt Services	5000					
113	PROVISIONS FOR CONTINGENCIES (ED)	6000					
114	Total Direct Disbursements/Expenditures		114,595,410	22,012,749	16,357,753	4,987,151	280,415
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
116							
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)						
118	SUPPORT SERVICES (O&M)	2000					
119	SUPPORT SERVICES - PUPILS						
120	Other Support Services - Pupils (Describe & Itemize)	2190					
121	SUPPORT SERVICES - BUSINESS						
122	Direction of Business Support Services	2510					
123	Facilities Acquisition & Construction Services	2530			92,705	1,504	5,181,794
124	Operation & Maintenance of Plant Services	2540	2,518,074	440,423	1,804,941	3,186,325	6,399
125	Pupil Transportation Services	2550					
126	Food Services	2560					
127	Total Support Services - Business	2500	2,518,074	440,423	1,897,646	3,187,829	5,188,193
128	Other Support Services (Describe & Itemize)	2900			49,935		
129	Total Support Services	2000	2,518,074	440,423	1,947,581	3,187,829	5,188,193
130	COMMUNITY SERVICES (O&M)	3000					
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000					
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
133	Payments for Special Education Programs	4120					
134	Payments for CTE Programs	4140					
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					
136	Total Payments to Other Govt. Units (In-State)	4100			0		
137	Payments to Other Govt. Units (Out of State)	4400					
138	Total Payments to Other Govt Units	4000			0		
139	DEBT SERVICES (O&M)	5000					
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
141	Tax Anticipation Warrants	5110					
142	Tax Anticipation Notes	5120					

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					
144	State Aid Anticipation Certificates	5140					
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150					
146	Total Debt Service - Interest on Short-Term Debt	5100					
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200					
148	Total Debt Services	5000					
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000					
150	Total Direct Disbursements/Expenditures		2,518,074	440,423	1,947,581	3,187,829	5,188,193
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/						
152							
153	30 - DEBT SERVICES (DS)						
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000					
155	DEBT SERVICES (DS)	5000					
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
157	Tax Anticipation Warrants	5110					
158	Tax Anticipation Notes	5120					
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					
160	State Aid Anticipation Certificates	5140					
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150					
162	Total Debt Services - Interest On Short-Term Debt	5100					
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200					
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300					
164	(Lease/Purchase Principal Retired) ¹¹						
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400					
166	Total Debt Services	5000			0		
167	PROVISION FOR CONTINGENCIES (DS)	6000					
168	Total Disbursements/ Expenditures				0		
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
170							
171	40 - TRANSPORTATION FUND (TR)						
172	SUPPORT SERVICES (TR)						
173	SUPPORT SERVICES - PUPILS						
174	Other Support Services - Pupils (Describe & Itemize)	2190					
175	SUPPORT SERVICES - BUSINESS						
176	Pupil Transportation Services	2550	65,744	9,932	9,679,556	21,404	
177	Other Support Services (Describe & Itemize)	2900					
178	Total Support Services	2000	65,744	9,932	9,679,556	21,404	0
179	COMMUNITY SERVICES (TR)	3000					
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000					
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
182	Payments for Regular Programs	4110					
183	Payments for Special Education Programs	4120					
184	Payments for Adult/Continuing Education Programs	4130					
185	Payments for CTE Programs	4140					
186	Payments for Community College Programs	4170					
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					
188	Total Payments to Other Govt. Units (In-State)	4100			0		

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400					
190	Total Payments to Other Govt Units	4000			0		
191	DEBT SERVICES (TR)	5000					
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT						
193	Tax Anticipation Warrants	5110					
194	Tax Anticipation Notes	5120					
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					
196	State Aid Anticipation Certificates	5140					
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150					
198	Total Debt Services - Interest On Short-Term Debt	5100					
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200					
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300					
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400					
202	Total Debt Services	5000					
203	PROVISION FOR CONTINGENCIES (TR)	6000					
204	Total Disbursements/ Expenditures		65,744	9,932	9,679,556	21,404	0
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
206							
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)						
208	INSTRUCTION (MR/SS)	1000					
209	Regular Programs	1100		838,158			
210	Pre-K Programs	1125		104,702			
211	Special Education Programs (Functions 1200-1220)	1200		1,017,549			
212	Special Education Programs - Pre-K	1225		10,940			
213	Remedial and Supplemental Programs - K-12	1250		43,127			
214	Remedial and Supplemental Programs - Pre-K	1275		45,178			
215	Adult/Continuing Education Programs	1300					
216	CTE Programs	1400					
217	Interscholastic Programs	1500		60,935			
218	Summer School Programs	1600		3,170			
219	Gifted Programs	1650					
220	Driver's Education Programs	1700		1,972			
221	Bilingual Programs	1800		168,664			
222	Truants' Alternative & Optional Programs	1900		16,856			
223	Total Instruction	1000		2,311,251			
224	SUPPORT SERVICES (MR/SS)	2000					
225	SUPPORT SERVICES - PUPILS						
226	Attendance & Social Work Services	2110		374,709			
227	Guidance Services	2120		175,489			
228	Health Services	2130		369,060			
229	Psychological Services	2140		23,870			
230	Speech Pathology & Audiology Services	2150		29,510			
231	Other Support Services - Pupils (Describe & Itemize)	2190					
232	Total Support Services - Pupils	2100		972,638			
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF						
234	Improvement of Instruction Services	2210		316,398			
235	Educational Media Services	2220		118,183			
236	Assessment & Testing	2230		3,723			
237	Total Support Services - Instructional Staff	2200		438,304			

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
238	SUPPORT SERVICES - GENERAL ADMINISTRATION						
239	Board of Education Services	2310					
240	Executive Administration Services	2320		15,888			
241	Service Area Administrative Services	2330					
242	Claims Paid from Self Insurance Fund	2361					
	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362					
243							
244	Unemployment Insurance Payments	2363					
245	Insurance Payments (Regular or Self-Insurance)	2364					
246	Risk Management and Claims Services Payments	2365		63,666			
247	Judgment and Settlements	2366					
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367					
249	Reciprocal Insurance Payments	2368					
250	Legal Services	2369		39,564			
251	Total Support Services - General Administration	2300		119,118			
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION						
253	Office of the Principal Services	2410		425,225			
254	Other Support Services - School Administration (Describe & Itemize)	2490					
255	Total Support Services - School Administration	2400		425,225			
256	SUPPORT SERVICES - BUSINESS						
257	Direction of Business Support Services	2510		39,979			
258	Fiscal Services	2520		137,829			
259	Facilities Acquisition & Construction Services	2530					
260	Operation & Maintenance of Plant Services	2540		1,315,698			
261	Pupil Transportation Services	2550		11,593			
262	Food Services	2560		59,555			
263	Internal Services	2570		62,775			
264	Total Support Services - Business	2500		1,627,429			
265	SUPPORT SERVICES - CENTRAL						
266	Direction of Central Support Services	2610					
267	Planning, Research, Development, & Evaluation Services	2620					
268	Information Services	2630		25,136			
269	Staff Services	2640		109,425			
270	Data Processing Services	2660		246,812			
271	Total Support Services - Central	2600		381,373			
272	Other Support Services (Describe & Itemize)	2900		44,118			
273	Total Support Services	2000		4,008,205			
274	COMMUNITY SERVICES (MR/SS)	3000		50,956			
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000					
276	Payments for Special Education Programs	4120					
277	Payments for CTE Programs	4140					
278	Total Payments to Other Govt Units	4000		0			
279	DEBT SERVICES (MR/SS)	5000					
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT						
281	Tax Anticipation Warrants	5110					
282	Tax Anticipation Notes	5120					
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
284	State Aid Anticipation Certificates	5140					
285	Other (Describe & Itemize)	5150					
286	Total Debt Services - Interest	5000					
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000					
288	Total Disbursements/Expenditures			6,370,412			
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
290							
291	60 - CAPITAL PROJECTS (CP)						
292	SUPPORT SERVICES (CP)	2000					
293	SUPPORT SERVICES - BUSINESS						
294	Facilities Acquisition and Construction Services	2530					
295	Other Support Services (Describe & Itemize)	2900					
296	Total Support Services	2000	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000					
298	PAYMENTS TO OTHER GOVT UNITS (In-State)						
299	Payments to Other Govt Units (In-State)	4100					
300	Payments for Special Education Programs	4120					
301	Payments for CTE Programs	4140					
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					
303	Total Payments to Other Govt Units	4000			0		
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000					
305	Total Disbursements/ Expenditures		0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						
307							
308	70 - WORKING CASH (WC)						
309							
310	80 - TORT FUND (TF)						
311	SUPPORT SERVICES - GENERAL ADMINISTRATION						
312	Claims Paid from Self Insurance Fund	2361					
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			825,721		
314	Unemployment Insurance Payments	2363			172,965		
315	Insurance Payments (Regular or Self-Insurance)	2364			528,314		
316	Risk Management and Claims Services Payments	2365	1,052,120	195,241			
317	Judgment and Settlements	2366					
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			30,000		
319	Reciprocal Insurance Payments	2368					
320	Legal Services	2369	64,240	4,909	368,382		
321	Property Insurance (Buildings & Grounds)	2371					
322	Vehicle Insurance (Transportation)	2372					
323	Total Support Services - General Administration	2000	1,116,360	200,150	1,925,382	0	0
324	DEBT SERVICES (TF)	5000					
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
326	Tax Anticipation Warrants	5110					
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					

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

1	A	B	C	D	E	F	G
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay
328	Other Interest or Short-Term Debt	5150					
329	Total Debt Services - Interest on Short-Term Debt	5000					
330	PROVISIONS FOR CONTINGENCIES (TF)	6000					
331	Total Disbursements/Expenditures		1,116,360	200,150	1,925,382	0	0
332	Excess (Deficiency) of Receipts/Revenues Over						
333							
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)						
335	SUPPORT SERVICES (FP&S)	2000					
336	SUPPORT SERVICES - BUSINESS						
337	Facilities Acquisition & Construction Services	2530			179,075	31	1,038,406
338	Operation & Maintenance of Plant Services	2540					
339	Total Support Services - Business	2500	0	0	179,075	31	1,038,406
340	Other Support Services (Describe & Itemize)	2900					
341	Total Support Services	2000	0	0	179,075	31	1,038,406
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000					
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					
344	Total Payments to Other Govt Units	4000					
345	DEBT SERVICES (FP&S)	5000					
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT						
347	Tax Anticipation Warrants	5110					
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150					
349	Total Debt Service - Interest on Short-Term Debt	5100					
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200					
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300					
352	Total Debt Service	5000					
353	PROVISION FOR CONTINGENCIES (FP&S)	6000					
354	Total Disbursements/Expenditures		0	0	179,075	31	1,038,406
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)						
4	INSTRUCTION (ED)	1000					
5	Regular Programs	1100	8,165	34,358		53,814,761	57,369,753
6	Tuition Payment to Charter Schools	1115				0	
7	Pre-K Programs	1125				2,304,300	2,041,668
8	Special Education Programs (Functions 1200-1220)	1200	4,597,227			24,862,029	19,175,641
9	Special Education Programs Pre-K	1225	115			891,794	844,050
10	Remedial and Supplemental Programs K-12	1250	124,920	45,843		5,848,859	13,152,173
11	Remedial and Supplemental Programs Pre-K	1275				338,616	292,655
12	Adult/Continuing Education Programs	1300				0	
13	CTE Programs	1400		35,743		111,018	110,823
14	Interscholastic Programs	1500	1,296			1,547,884	1,875,809
15	Summer School Programs	1600				94,396	158,965
16	Gifted Programs	1650				0	
17	Driver's Education Programs	1700				176,983	208,067
18	Bilingual Programs	1800				11,380,877	10,878,767
19	Truant Alternative & Optional Programs	1900				702,795	772,184
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				0	
23	Special Education Programs Pre-K - Tuition	1913				0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914				0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915				0	
26	Adult/Continuing Education Programs - Private Tuition	1916				0	
27	CTE Programs - Private Tuition	1917				0	
28	Interscholastic Programs - Private Tuition	1918				0	
29	Summer School Programs - Private Tuition	1919				0	
30	Gifted Programs - Private Tuition	1920				0	
31	Bilingual Programs - Private Tuition	1921				0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922				0	
33	Total Instruction ¹⁰	1000	4,731,723	115,944	0	102,074,312	106,880,555
34	SUPPORT SERVICES (ED)	2000					
35	SUPPORT SERVICES - PUPILS						
36	Attendance & Social Work Services	2110				5,503,685	5,556,587
37	Guidance Services	2120				3,206,387	3,464,279
38	Health Services	2130		7,200		3,629,386	3,960,694
39	Psychological Services	2140				1,950,705	2,088,593
40	Speech Pathology & Audiology Services	2150				3,539,169	3,648,290
41	Other Support Services - Pupils (Describe & Itemize)	2190				0	
42	Total Support Services - Pupils	2100	0	7,200	0	17,829,332	18,718,443
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF						
44	Improvement of Instruction Services	2210	67,554	4,480		8,662,427	10,379,086
45	Educational Media Services	2220		82,746		1,371,493	1,350,928
46	Assessment & Testing	2230				483,348	575,030
47	Total Support Services - Instructional Staff	2200	67,554	87,226	0	10,517,268	12,305,044
48	SUPPORT SERVICES - GENERAL ADMINISTRATION						
49	Board of Education Services	2310	4,097			168,058	95,269
50	Executive Administration Services	2320	8,320			477,553	543,440
51	Special Area Administration Services	2330				0	
52	Tort Immunity Services	2360 - 2370	1,015			225,581	269,412
53	Total Support Services - General Administration	2300	13,432	0	0	871,192	908,121

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION						
55	Office of the Principal Services	2410				8,258,295	8,488,389
56	Other Support Services - School Admin (Describe & Itemize)	2490				0	
57	Total Support Services - School Administration	2400	0	0	0	8,258,295	8,488,389
58	SUPPORT SERVICES - BUSINESS						
59	Direction of Business Support Services	2510				338,664	361,332
60	Fiscal Services	2520	4,844	4,194		1,400,533	945,452
61	Operation & Maintenance of Plant Services	2540				5,769,432	6,021,893
62	Pupil Transportation Services	2550				318,561	515,240
63	Food Services	2560	582			7,588,183	6,276,047
64	Internal Services	2570				482,660	555,001
65	Total Support Services - Business	2500	5,426	4,194	0	15,898,033	14,674,965
66	SUPPORT SERVICES - CENTRAL						
67	Direction of Central Support Services	2610				0	
68	Planning, Research, Development, & Evaluation Services	2620				0	
69	Information Services	2630				152,454	53,299
70	Staff Services	2640	190			1,270,241	1,409,447
71	Data Processing Services	2660	17,163	600,074		5,267,347	4,931,614
72	Total Support Services - Central	2600	17,353	600,074	0	6,690,042	6,394,360
73	Other Support Services (Describe & Itemize)	2900		15,591		691,291	987,796
74	Total Support Services	2000	103,765	714,285	0	60,755,453	62,477,118
75	COMMUNITY SERVICES (ED)	3000	120	2,997		871,246	1,485,807
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000					
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
78	Payments for Regular Programs	4110				15,210	47,150
79	Payments for Special Education Programs	4120				186,091	5,327
80	Payments for Adult/Continuing Education Programs	4130				0	
81	Payments for CTE Programs	4140				0	
82	Payments for Community College Programs	4170				0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0	
84	Total Payments to Other Govt Units (In-State)	4100	0			201,301	52,477
85	Payments for Regular Programs - Tuition	4210				0	
86	Payments for Special Education Programs - Tuition	4220				0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230				0	
88	Payments for CTE Programs - Tuition	4240				0	
89	Payments for Community College Programs - Tuition	4270				0	
90	Payments for Other Programs - Tuition	4280				0	
91	Other Payments to In-State Govt Units	4290				0	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	0			0	0
93	Payments for Regular Programs - Transfers	4310				0	
94	Payments for Special Education Programs - Transfers	4320				0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330				0	

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
96	Payments for CTE Programs - Transfers	4340				0	
97	Payments for Community College Program - Transfers	4370				0	
98	Payments for Other Programs - Transfers	4380				0	
99	Other Payments to In-State Govt Units - Transfers	4390				0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400				0	
102	Total Payments to Other Govt Units	4000	0			201,301	52,477
103	DEBT SERVICES (ED)	5000					
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
105	Tax Anticipation Warrants	5110				0	
106	Tax Anticipation Notes	5120				0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	
108	State Aid Anticipation Certificates	5140				0	
109	Other Interest on Short-Term Debt	5150				0	
110	Total Interest on Short-Term Debt	5100	0			0	0
111	Debt Services - Interest on Long-Term Debt	5200				0	
112	Total Debt Services	5000	0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000					600,000
114	Total Direct Disbursements/Expenditures		4,835,608	833,226	0	163,902,312	171,495,957
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					(2,976,840)	
116							
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)						
118	SUPPORT SERVICES (O&M)	2000					
119	SUPPORT SERVICES - PUPILS						
120	Other Support Services - Pupils (Describe & Itemize)	2190				0	
121	SUPPORT SERVICES - BUSINESS						
122	Direction of Business Support Services	2510				0	
123	Facilities Acquisition & Construction Services	2530		2,102		5,278,105	60,000
124	Operation & Maintenance of Plant Services	2540	1,700	42,125		7,999,987	7,555,775
125	Pupil Transportation Services	2550				0	
126	Food Services	2560				0	
127	Total Support Services - Business	2500	1,700	44,227	0	13,278,092	7,615,775
128	Other Support Services (Describe & Itemize)	2900				49,935	196,768
129	Total Support Services	2000	1,700	44,227	0	13,328,027	7,812,543
130	COMMUNITY SERVICES (O&M)	3000				0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000					
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
133	Payments for Special Education Programs	4120				0	
134	Payments for CTE Programs	4140				0	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0	
136	Total Payments to Other Govt. Units (In-State)	4100	0			0	0
137	Payments to Other Govt. Units (Out of State)	4400				0	
138	Total Payments to Other Govt Units	4000	0			0	0
139	DEBT SERVICES (O&M)	5000					
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
141	Tax Anticipation Warrants	5110				0	
142	Tax Anticipation Notes	5120				0	

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	
144	State Aid Anticipation Certificates	5140				0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150				0	
146	Total Debt Service - Interest on Short-Term Debt	5100	0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200				0	
148	Total Debt Services	5000	0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000					500,000
150	Total Direct Disbursements/Expenditures		1,700	44,227	0	13,328,027	8,312,543
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/					(6,941,185)	
152							
153	30 - DEBT SERVICES (DS)						
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000				0	
155	DEBT SERVICES (DS)	5000					
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
157	Tax Anticipation Warrants	5110				0	
158	Tax Anticipation Notes	5120				0	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	
160	State Aid Anticipation Certificates	5140				0	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150				0	
162	Total Debt Services - Interest On Short-Term Debt	5100	0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	5,808,263			5,808,263	5,926,801
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300					
164	(Lease/Purchase Principal Retired) ¹¹		4,032,289			4,032,289	3,576,815
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	165,508			165,508	7,500
166	Total Debt Services	5000	10,006,060			10,006,060	9,511,116
167	PROVISION FOR CONTINGENCIES (DS)	6000					
168	Total Disbursements/ Expenditures		10,006,060			10,006,060	9,511,116
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					(498,463)	
170							
171	40 - TRANSPORTATION FUND (TR)						
172	SUPPORT SERVICES (TR)						
173	SUPPORT SERVICES - PUPILS						
174	Other Support Services - Pupils (Describe & Itemize)	2190				0	
175	SUPPORT SERVICES - BUSINESS						
176	Pupil Transportation Services	2550				9,776,636	10,275,182
177	Other Support Services (Describe & Itemize)	2900				0	
178	Total Support Services	2000	0	0	0	9,776,636	10,275,182
179	COMMUNITY SERVICES (TR)	3000				0	
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000					
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)						
182	Payments for Regular Programs	4110				0	
183	Payments for Special Education Programs	4120				0	
184	Payments for Adult/Continuing Education Programs	4130				0	
185	Payments for CTE Programs	4140				0	
186	Payments for Community College Programs	4170				0	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0	
188	Total Payments to Other Govt. Units (In-State)	4100	0			0	0

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400				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	
194	Tax Anticipation Notes	5120				0	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	
196	State Aid Anticipation Certificates	5140				0	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150				0	
198	Total Debt Services - Interest On Short-Term Debt	5100	0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300					
200	(Lease/Purchase Principal Retired) ¹¹					0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0	
202	Total Debt Services	5000	0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000					
204	Total Disbursements/ Expenditures		0	0	0	9,776,636	10,275,182
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					3,123,066	
206							
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)						
208	INSTRUCTION (MR/SS)	1000					
209	Regular Programs	1100				838,158	853,636
210	Pre-K Programs	1125				104,702	92,862
211	Special Education Programs (Functions 1200-1220)	1200				1,017,549	899,432
212	Special Education Programs - Pre-K	1225				10,940	1,067
213	Remedial and Supplemental Programs - K-12	1250				43,127	98,320
214	Remedial and Supplemental Programs - Pre-K	1275				45,178	42,698
215	Adult/Continuing Education Programs	1300				0	
216	CTE Programs	1400				0	35
217	Interscholastic Programs	1500				60,935	67,195
218	Summer School Programs	1600				3,170	3,314
219	Gifted Programs	1650				0	
220	Driver's Education Programs	1700				1,972	2,465
221	Bilingual Programs	1800				168,664	162,986
222	Truants' Alternative & Optional Programs	1900				16,856	20,005
223	Total Instruction	1000				2,311,251	2,244,015
224	SUPPORT SERVICES (MR/SS)	2000					
225	SUPPORT SERVICES - PUPILS						
226	Attendance & Social Work Services	2110				374,709	406,335
227	Guidance Services	2120				175,489	181,778
228	Health Services	2130				369,060	381,332
229	Psychological Services	2140				23,870	24,503
230	Speech Pathology & Audiology Services	2150				29,510	30,228
231	Other Support Services - Pupils (Describe & Itemize)	2190				0	
232	Total Support Services - Pupils	2100				972,638	1,024,176
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF						
234	Improvement of Instruction Services	2210				316,398	400,159
235	Educational Media Services	2220				118,183	110,117
236	Assessment & Testing	2230				3,723	3,333
237	Total Support Services - Instructional Staff	2200				438,304	513,609

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION						
239	Board of Education Services	2310				0	
240	Executive Administration Services	2320				15,888	39,030
241	Service Area Administrative Services	2330				0	
242	Claims Paid from Self Insurance Fund	2361				0	
	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362				0	
243						0	
244	Unemployment Insurance Payments	2363				0	
245	Insurance Payments (Regular or Self-Insurance)	2364				0	
246	Risk Management and Claims Services Payments	2365				63,666	
247	Judgment and Settlements	2366				0	50,069
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367				0	
249	Reciprocal Insurance Payments	2368				0	
250	Legal Services	2369				39,564	51,354
251	Total Support Services - General Administration	2300				119,118	140,453
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION						
253	Office of the Principal Services	2410				425,225	419,474
	Other Support Services - School Administration (Describe & Itemize)	2490				0	
254						0	
255	Total Support Services - School Administration	2400				425,225	419,474
256	SUPPORT SERVICES - BUSINESS						
257	Direction of Business Support Services	2510				39,979	38,056
258	Fiscal Services	2520				137,829	116,318
259	Facilities Acquisition & Construction Services	2530				0	
260	Operation & Maintenance of Plant Services	2540				1,315,698	1,296,002
261	Pupil Transportation Services	2550				11,593	11,637
262	Food Services	2560				59,555	73,671
263	Internal Services	2570				62,775	65,255
264	Total Support Services - Business	2500				1,627,429	1,600,939
265	SUPPORT SERVICES - CENTRAL						
266	Direction of Central Support Services	2610				0	
267	Planning, Research, Development, & Evaluation Services	2620				0	
268	Information Services	2630				25,136	7,609
269	Staff Services	2640				109,425	117,195
270	Data Processing Services	2660				246,812	234,079
271	Total Support Services - Central	2600				381,373	358,883
272	Other Support Services (Describe & Itemize)	2900				44,118	49,854
273	Total Support Services	2000				4,008,205	4,107,388
274	COMMUNITY SERVICES (MR/SS)	3000				50,956	86,856
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000					
276	Payments for Special Education Programs	4120				0	
277	Payments for CTE Programs	4140				0	
278	Total Payments to Other Govt Units	4000				0	0
279	DEBT SERVICES (MR/SS)	5000					
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT						
281	Tax Anticipation Warrants	5110				0	
282	Tax Anticipation Notes	5120				0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
284	State Aid Anticipation Certificates	5140				0	
285	Other (Describe & Itemize)	5150				0	189,225
286	Total Debt Services - Interest	5000	0			0	189,225
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000					
288	Total Disbursements/Expenditures		0			6,370,412	6,627,484
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					679,363	
290							
291	60 - CAPITAL PROJECTS (CP)						
292	SUPPORT SERVICES (CP)	2000					
293	SUPPORT SERVICES - BUSINESS						
294	Facilities Acquisition and Construction Services	2530				0	7,005,000
295	Other Support Services (Describe & Itemize)	2900				0	
296	Total Support Services	2000	0	0	0	0	7,005,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000					
298	PAYMENTS TO OTHER GOVT UNITS (In-State)						
299	Payments to Other Govt Units (In-State)	4100				0	
300	Payments for Special Education Programs	4120				0	
301	Payments for CTE Programs	4140				0	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0	
303	Total Payments to Other Govt Units	4000	0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000					
305	Total Disbursements/ Expenditures		0	0	0	0	7,005,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					0	
307							
308	70 - WORKING CASH (WC)						
309							
310	80 - TORT FUND (TF)						
311	SUPPORT SERVICES - GENERAL ADMINISTRATION						
312	Claims Paid from Self Insurance Fund	2361				0	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362				825,721	656,000
314	Unemployment Insurance Payments	2363				172,965	150,000
315	Insurance Payments (Regular or Self-Insurance)	2364				528,314	515,000
316	Risk Management and Claims Services Payments	2365				1,247,361	889,401
317	Judgment and Settlements	2366	60,000			60,000	220,536
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367				30,000	41,736
319	Reciprocal Insurance Payments	2368				0	
320	Legal Services	2369				437,531	495,775
321	Property Insurance (Buildings & Grounds)	2371				0	
322	Vehicle Insurance (Transportation)	2372				0	
323	Total Support Services - General Administration	2000	60,000	0	0	3,301,892	2,968,448
324	DEBT SERVICES (TF)	5000					
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
326	Tax Anticipation Warrants	5110				0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				0	

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

1	A	B	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150				0	
329	Total Debt Services - Interest on Short-Term Debt	5000	0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000					
331	Total Disbursements/Expenditures		60,000	0	0	3,301,892	2,968,448
332	Excess (Deficiency) of Receipts/Revenues Over					(1,685,591)	
333							
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)						
335	SUPPORT SERVICES (FP&S)	2000					
336	SUPPORT SERVICES - BUSINESS						
337	Facilities Acquisition & Construction Services	2530				1,217,512	1,800,000
338	Operation & Maintenance of Plant Services	2540				0	
339	Total Support Services - Business	2500	0	0	0	1,217,512	1,800,000
340	Other Support Services (Describe & Itemize)	2900				0	
341	Total Support Services	2000	0	0	0	1,217,512	1,800,000
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000					
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				0	
344	Total Payments to Other Govt Units	4000	0			0	0
345	DEBT SERVICES (FP&S)	5000					
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT						
347	Tax Anticipation Warrants	5110				0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150				0	
349	Total Debt Service - Interest on Short-Term Debt	5100	0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				0	
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300				0	
352	Total Debt Service	5000	0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000					
354	Total Disbursements/Expenditures		0	0	0	1,217,512	1,800,000
355	Excess (Deficiency) of Receipts/Revenues Over					(621,588)	

	A	B	C	D
1	SCHEDULE OF AD VALOREM TAX RECEIPTS			
2	Description	Taxes Received	Taxes Received	Taxes Received
3	(Enter Whole Dollars)	1-16 Thru 6-30-17	(from the 2016 Levy)	(from 2015 & Prior
4		(from 2015 Levy & Prior		Levies)
5		Levies) *		(Column B - C)
6	Educational	23,643,595	12,478,571	11,165,024
7	Operations & Maintenance	4,517,709	2,424,268	2,093,441
8	Debt Services **	9,507,246	4,902,286	4,604,960
9	Transportation	8,338,097	3,370,627	4,967,470
10	Municipal Retirement	3,070,754	1,695,025	1,375,729
11	Capital Improvements	0		0
12	Working Cash	204,210	64,647	139,563
13	Tort Immunity	1,616,301	879,304	736,997
14	Fire Prevention & Safety	595,924	323,236	272,688
15	Leasing Levy	0		0
16	Special Education	4,818,890	2,585,885	2,233,005
17	Area Vocational Construction	0		0
18	Social Security/Medicare Only	3,169,021	1,695,025	1,473,996
19	Summer School	0		0
20	Other (Describe & Itemize)	0		0
21	Totals	59,481,747	30,418,874	29,062,873
22	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).			

	E	F
1		
2	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy)
3		(Column E - C)
4	24,541,950	12,063,379
5	4,767,874	2,343,606
6	9,641,461	4,739,175
7	6,629,106	3,258,479
8	3,333,653	1,638,628
9		0
10	127,143	62,496
11	1,729,352	850,048
12	635,717	312,481
13		0
14	5,085,732	2,499,847
15		0
16	3,333,653	1,638,628
17		0
18		0
19	59,825,641	29,406,767
20		
21		
22		

	A	B	C	D	E	F
1	SCHEDULE OF SHORT-TERM DEBT					
2	Description	(Enter	Outstanding	Issued 07/01/16	Retired 07/01/16	Outstanding
3	Whole Dollars)		Beginning 07/01/16	Through 06/30/17	Through 06/30/17	Ending 06/30/17
4	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)					
5	Total CPPRT Notes					0
6	TAX ANTICIPATION WARRANTS (TAW)					
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	Total TAWs		0	0	0	0
17	TAX ANTICIPATION NOTES (TAN)					
18	Educational Fund					0
19	Operations & Maintenance Fund					0
20	Fire Prevention & Safety Fund					0
21	Other - (Describe & Itemize)					0
22	Total TANs		0	0	0	0
23	TEACHERS/EMPLOYEES' ORDERS (T/EO)					
24	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0
25	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)					
26	Total GSAACs (All Funds)					0
27	OTHER SHORT-TERM BORROWING					
28	Total Other Short-Term Borrowing (Describe & Itemize)					0
29	SCHEDULE OF LONG-TERM DEBT					
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/16	Issued 7/1/16 thru 6/30/17
31	1999B BUILDING BONDS - CAB	01/15/99	10,300,316	3	5,772,462	
32	2001A WORKING CASH REFUNDING BONDS - CAB	11/01/01	18,329,222	3	8,354,053	
33	2006 GENERAL OBLIGATION BONDS	01/01/07	1,685,000	7	180,000	
34	2010A GENERAL OBLIGATION BONDS - CAB	01/29/10	4,995,268	3	4,995,268	
35	2010B GENERAL OBLIGATION REFUNDING BONDS	01/29/10	13,505,000	3	13,505,000	
36	2015A GENERAL OBLIGATION BONDS	10/29/15	8,130,000	3	8,130,000	
37	2015B GENERAL OBLIGATION BONDS	10/29/15	1,000,000	3	1,000,000	
38	2016 GENERAL OBLIGATION BONDS	06/02/16	7,000,000	7	7,000,000	
39	2017 GENERAL OBLIGATION REFUNDING SCHOOL	06/28/17	1,225,000	3		1,225,000
40	2017 GENERAL OBLIGATION LIMITED SCHOOL BONDS	06/28/17	5,740,000	3		5,740,000
41	CAPITAL LEASES	VARIOUS		8	535,438	
42						
43						
44						
45						
46						
47						
48						
49			71,909,806		49,472,221	6,965,000
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	ALTERNATIVE REVENUE		
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other	CAPITAL LEASES		
54	3. Refunding Bonds	6. Building Bonds	9. Other			
55						

	G	H	I	J
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long-Term Debt
31		1,947,792	3,824,670	3,427,638
32		1,629,023	6,725,030	6,026,917
33		180,000	0	
34	(218,207)		4,777,061	4,281,163
35			13,505,000	12,103,069
36	(305,000)		7,825,000	7,012,700
37			1,000,000	896,192
38			7,000,000	6,273,342
39			1,225,000	1,097,835
40			5,740,000	5,144,141
41			0	
42		275,474	259,964	232,978
43			0	
44			0	
45			0	
46			0	
47			0	
48			0	
49	(523,207)	4,032,289	51,881,725	46,495,975
50				
51				
52	REVENUE			
53				
54				
55				

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

	A	B	C	D	E	F	G	H
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES							
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education
3	Cash Basis Fund Balance as of July 1, 2016							
4	RECEIPTS:							
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		4,818,890
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	Total Receipts						0	4,818,890
13	DISBURSEMENTS:							
14	Instruction					10 or 50-1000		4,818,890
15	Facilities Acquisition & Construction Services					20 or 60-2530		
16	Tort Immunity Services					10, 20, 40-2360-2370		
17	DEBT SERVICE							
18	Debt Services - Interest on Long-Term Debt					30-5200		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/ Principal Retired)					30-5300		
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400		
21	Total Debt Services							
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--		
23	Total Disbursements						0	4,818,890
24	Ending Cash Basis Fund Balance as of June 30, 2017						0	0
25	Reserved Fund Balance					714		
26	Unreserved Fund Balance					730	0	0
27								
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a							
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?							
31	If yes, list in the aggregate the following:							
32						Total Claims Payments:		
32						Total Reserve Remaining:		
33	Using the following categories, list all other Tort Immunity expenditures not							
34	included in line 30 above. Include the total dollar amount for each category.							
35	Expenditures:							
36	Workers' Compensation Act and/or Workers' Occupational Disease Act							
37	Unemployment Insurance Act							
38	Insurance (Regular or Self-Insurance)							
39	Risk Management and Claims Service							
40	Judgments/Settlements							
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction							
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)							
43	Legal Services							
44	Principal and Interest on Tort Bonds							
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as							
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a							
48	^b 55 ILCS 5/5-1006.7							

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

	I	J	K
1			
	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education
2			
3			
4			
5			
6			
7			
8			
9			51,254
10			
11			
12	0	0	51,254
13			
14			51,254
15			
16			
17			
18			
19			
20			
21		0	
22			
23	0	0	51,254
24	0	0	0
25			
26	0	0	0
27			
28			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
46	a result of existing (restricted) fund balances		
47	fund other than Tort Immunity Fund (80).		
48			

	A	B	C	D	E	F	G	H
1	Schedule of Capital Outlay and Depreciation							
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16
3	Works of Art & Historical Treasures	210				0	50	
4	Land	220						
5	Non-Depreciable Land	221	1,518,042			1,518,042		
6	Depreciable Land	222				0	50	
7	Buildings	230					50	
8	Permanent Buildings	231	125,496,252	6,360,458		131,856,710		50,800,035
9	Temporary Buildings	232				0	20	
10	Improvements Other than Buildings (Infrastructure)	240	530,462	167,490		697,952	20	87,938
11	Capitalized Equipment	250					10	
12	10 Yr Schedule	251	9,183,071	181,814		9,364,885		6,902,544
13	5 Yr Schedule	252	1,715,701			1,715,701	5	1,596,143
14	3 Yr Schedule	253				0	3	
15	Construction in Progress	260	202,748		202,748	0	--	
16	Total Capital Assets	200	138,646,276	6,709,762	202,748	145,153,290	10	59,386,660
17	Non-Capitalized Equipment	700				877,453		
18	Allowable Depreciation							

	I	J	K	L
1				
2	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17
3			0	0
4				
5				1,518,042
6			0	0
7				
8	4,409,835		55,209,870	76,646,840
9			0	0
10	34,898		122,836	575,116
11				
12	15,965		6,918,509	2,446,376
13	2,115		1,598,258	117,443
14			0	0
15				0
16	4,462,813	0	63,849,473	81,303,817
17	87,745			
18	4,550,558			

A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)			
2	<i>This schedule is completed for school districts only.</i>			
3				
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE	
5				
6	OPERATING EXPENSE PER PUPIL			
7	EXPENDITURES:			
8	ED	Expenditures 15-22, L114	Total Expenditures	\$:
9	O&M	Expenditures 15-22, L150	Total Expenditures	
10	DS	Expenditures 15-22, L168	Total Expenditures	
11	TR	Expenditures 15-22, L204	Total Expenditures	
12	MR/SS	Expenditures 15-22, L288	Total Expenditures	
13	TORT	Expenditures 15-22, L331	Total Expenditures	
14			Total Expenditures	\$:
15				
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
17				
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$:
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services	
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units	
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay	
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment	
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units	
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services	
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units	
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay	
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment	
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs	
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K	
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K	
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs	
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs	
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services	
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units	
74				
75				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)
76				Total Operating Expenses Regular K-12 (Line 14 minus Line 75)
77				9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12
78				Estimated OEPP (Line 76 divided by Line 77)
79				

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)				
2	This schedule is completed for school districts only.				
3					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		
5					
80	PER CAPITA TUITION CHARGE				
81					
82	LESS OFFSETTING RECEIPTS/REVENUES:				
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant	
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
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	
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	
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	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top	
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	
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	
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)	
174					
175	Total Deductions for PCTC Computation Line 83 through Line 173				\$
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)				
177	Total Depreciation Allowance (from page 27, Line 18, Col I)				
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)				
179	9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))				
180	Total Estimated PCTC (Line 178 divided by Line 179) *				\$
181					

	A	B	C	D	E
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)				
2	<i>This schedule is completed for school districts only.</i>				
3					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		
5					
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE				

	F	G
1		
2		
3		
4	Amount	
5		
6		
7		
8	163,902,312	
9	13,328,027	
10	10,006,060	
11	9,776,636	
12	6,370,412	
13	3,301,892	
14	206,685,339	
15		
16		
17		
18	0	
19	0	
20	0	
21	0	
22	0	
23	0	
24	0	
25	0	
26	0	
27	0	
28	0	
29	0	
30	0	
31	0	
32	0	
33	0	
34	2,304,300	
35	891,794	
36	338,616	
37	0	
38	94,396	
39	0	
40	0	
41	0	
42	0	
43	0	
44	0	
45	0	
46	0	
47	0	
48	0	
49	0	
50	0	
51	0	
52	868,249	
53	201,301	
54	280,415	
55	833,226	
56	0	
57	0	
58	5,188,193	
59	44,227	
60	0	
61	4,032,289	
62	0	
63	0	
64	0	
65	0	
66	0	
67	104,702	
68	10,940	
69	45,178	
70	0	
71	3,170	
72	50,956	
73	0	
74		
75	15,291,952	
76	191,393,387	
77	14,065.96	
78	13,606.85	
79		

	F	G
1		
2		
3		
4	Amount	
5		
80		
81		
82		
83	0	
84	0	
85	0	
86	0	
87	0	
88	0	
89	0	
90	0	
91	0	
92	0	
93	299,144	
94	165,522	
95	313,349	
96	0	
97	0	
98	0	
99	0	
100	44,058	
101	0	
102	0	
103	0	
104	5,845,773	
105	17,361	
106	935,705	
107	47,084	
108	0	
109	51,254	
110	4,540,322	
111	0	
112	0	
113	12,515	
114	0	
115	0	
116	0	
117	0	
118	0	
119	0	
120	0	
121	0	
122	0	
123	0	
124	343,832	
125	0	
126	0	
127	0	
128	8,364,107	
129	4,044,737	
130	0	
131	3,579,041	
132	41,296	
133	0	
134	0	
135	79,877	
160	0	
161	0	
162	0	
163	0	
164	42,881	
165	504,907	
166	0	
167	0	
168	0	
169	433,539	
170	0	
171	603,324	
172	252,879	
173	929,791	
174		
175	31,492,298	
176	159,901,089	
177	4,550,558	
178	164,451,647	
179	14,065.96	
180	11,691.46	
181		

	F	G
1		
2		
3		
4	Amount	
5		
182		

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E
1	ESTIMATED INDIRECT COST RATE DATA				
2	SECTION I				
3	Financial Data To Assist Indirect Cost Rate Determination				
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>				
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charge. 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. 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 whose salaries are classified as direct costs in the function listed.				
6	Support Services - Direct Costs (1-2000) and (5-2000)				
7	Direction of Business Support Services (1-2510) and (5-2510)				
8	Fiscal Services (1-2520) and (5-2520)				
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)				
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>				6,845,722
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>				455,312
12	Internal Services (1-2570) and (5-2570)				
13	Staff Services (1-2640) and (5-2640)				
14	Data Processing Services (1-2660) and (5-2660)				
15	SECTION II				
16	Estimated Indirect Cost Rate for Federal Programs				
17				Restricted Program	
18		Function	Indirect Costs	Direct Costs	
19	Instruction	1000		104,269,619	
20	Support Services:				
21	Pupil	2100		18,794,770	
22	Instructional Staff	2200		10,868,346	
23	General Admin.	2300		4,292,202	
24	School Admin	2400		8,683,520	
25	Business:				
26	Direction of Business Spt. Srv.	2510	378,643	0	
27	Fiscal Services	2520	1,534,168	0	
28	Oper. & Maint. Plant Services	2540		14,931,593	
29	Pupil Transportation	2550		10,106,790	
30	Food Services	2560		802,016	
31	Internal Services	2570	545,435	0	
32	Central:				
33	Direction of Central Spt. Srv.	2610		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	
35	Information Services	2630		177,590	
36	Staff Services	2640	1,379,666	0	
37	Data Processing Services	2660	4,807,372	0	
38	Other:	2900		701,051	
39	Community Services	3000		919,205	
40	Total		8,645,284	174,546,702	
41				Restricted Rate	
42				Total Indirect Costs:	8,645,284
43				Total Direct Costs:	174,546,702
44				=	4.95%
45					

ESTIMATED INDIRECT COST DATA

	F	G	H
1			
2			
3			
4			
5	d directly to and reimbursed from federal grant programs.		
6	o and reimbursed from the same federal grant programs.		
7	enefits and/or purchased services paid on or to persons		
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	Unrestricted Program		
18	Indirect Costs	Direct Costs	
19		104,269,619	
20			
21		18,794,770	
22		10,868,346	
23		4,292,202	
24		8,683,520	
25			
26	378,643	0	
27	1,534,168	0	
28	14,931,593	0	
29		10,106,790	
30		802,016	
31	545,435	0	
32			
33		0	
34		0	
35		177,590	
36	1,379,666	0	
37	4,807,372	0	
38		701,051	
39		919,205	
40	23,576,877	159,615,109	
41	Unrestricted Rate		
42	Total Indirect costs:	23,576,877	
43	Total Direct Costs:	159,615,109	
44	=	14.77%	
45			

	A	B	C	D
1	REPORT ON SHARED SERVICES OR OUTSOURCING			
2	School Code, Section 17-1.1 (<i>Public Act 97-0</i>			
3	Fiscal Year Ending June 30, 2017			
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>			
6	<input type="checkbox"/>	Waukegan Community Unit School		
7		34-049-0600-26		
8	<i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡			
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation
11	Curriculum Planning			
12	Custodial Services			
13	Educational Shared Programs			
14	Employee Benefits			
15	Energy Purchasing	X	X	X
16	Food Services	X	X	X
17	Grant Writing			
18	Grounds Maintenance Services			
19	Insurance	X	X	X
20	Investment Pools			
21	Legal Services			
22	Maintenance Services			
23	Personnel Recruitment			
24	Professional Development			
25	Shared Personnel			
26	Special Education Cooperatives			
27	STEM (science, technology, engineering and math) Program Offerings			
28	Supply & Equipment Purchasing			
29	Technology Services			
30	Transportation	X	X	X
31	Vocational Education Cooperatives	X	X	X
32	All Other Joint/Cooperative Agreements			
33	Other			
34				
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>			
36				
37				
38				
40	<u>Additional space for Column (E) - Name of LEA :</u>			
41				
42				
43				

	E	F	G
1	PURCHASING		
2			
3			
4			
5			
6			
7			
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	(Limit text to 200 characters, for additional space use line 33 and 38)		
10			
11			
12			
13			
14			
15			
16			
17			
18			
19	SUBURBAN SCHOOL CO-OP INSURANCE PROGRAM		
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30	IL CENTRAL SCHOOL BUS		
31	LAKE COUNTY AREA VOCATIONAL CENTER		
32			
33			
34			
35			
36			
37			
38			
39			
40			
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)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	477,553		477,553
2. Special Area Administration Services	2330	0		0
3. Other Support Services - School Administration	2490	0		0
4. Direction of Business Support Services	2510	338,664	0	338,664
5. Internal Services	2570	482,660		482,660
6. Direction of Central Support Services	2610	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0
8. Totals		1,298,877	0	1,298,877
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)				

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 for Fiscal Year 2018.

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. 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 process. 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 2018 report. 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.

School District Name: Waukegan Community Unit School District N
 RCDT Number: 34-049-0600-26

Budgeted Expenditures, Fiscal Year 2018		
(10) Educational Fund	(20) Operations & Maintenance Fund	Total
580,981		580,981
		0
		0
341,343	68,000	409,343
929,081		929,081
		0
		0
1,851,405	68,000	1,919,405
		48%

Report for Fiscal Year 2017.
 y the Board of Education.

aive the limitation by board action, subsequent to a

edures in Chapter 105 ILCS 5/2-3.25g. Waiver
 re inclusion in the Spring 2018 report. Information

).

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

- 1.
- 2.
- 3.
- 4.

Waukegan Community Unit School District No. 60
34-049-0600-26

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: **Insert** - Select: **Object** - Select **Create New** tab -
Select file type **Adobe Acrobat or Microsoft Word Document** -
Select **Create from File** tab - Select **Browse** - Select **file that
you want to embed** - Check **Display as icon** - Select **OK**.

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	160,925,472	6,386,842	12,899,702	204,210	180,416,226
7	Direct Expenditures	163,902,312	13,328,027	9,776,636		187,006,975
8	Difference	(2,976,840)	(6,941,185)	3,123,066	204,210	(6,590,749)
9	Fund Balance - June 30, 2017	4,385,315	2,846,114	4,609,460	32,844,198	44,685,087
10	Unbalanced - however, a deficit reduction plan is not required at this time.					
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.

- | | |
|--------------------------|---|
| <input type="checkbox"/> | 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab. |
| <input type="checkbox"/> | 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable. |
| <input type="checkbox"/> | 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. (explanations are included for all checked items at the bottom of page 2. |
| <input type="checkbox"/> | 4. All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab. |
| <input type="checkbox"/> | 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance. |
| <input type="checkbox"/> | 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600). |
| <input type="checkbox"/> | 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520). |
| <input type="checkbox"/> | 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. |
| <input type="checkbox"/> | 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 sub 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 itemization page.

Description:

- Cover Page: The Accounting Basis must be Cash or Accrual.**
- The Single Audit related documents must be completed and attached.**
 - What Basis of Accounting is used?
 - Accounting for late payments (Audit Questionnaire Section D)
 - Are Federal Expenditures greater than \$750,000?
 - Is all Single Audit information completed and enclosed?
 - Is Budget Deficit Reduction Plan Required?
- Page 3: Financial Information must be completed.**
 - Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.
 - Section D: Check a or b that agrees with the school district type.
- Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.**
 - Fund (10) ED: Cash balances cannot be negative.
 - Fund (20) O&M: Cash balances cannot be negative.
 - Fund (30) DS: Cash balances cannot be negative.
 - Fund (40) TR: Cash balances cannot be negative.
 - Fund (50) MR/SS: Cash balances cannot be negative.
 - Fund (60) CP: Cash balances cannot be negative.
 - Fund (70) WC: Cash balances cannot be negative.
 - Fund (80) Tort: Cash balances cannot be negative.
 - Fund (90) FP&S: Cash balances cannot be negative.
- Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.**
 - Fund 10, Cell C13 must = Cell C41.
 - Fund 20, Cell D13 must = Cell D41.
 - Fund 30, Cell E13 must = Cell E41.
 - Fund 40, Cell F13 must = Cell F41.
 - Fund 50, Cell G13 must = Cell G41.
 - Fund 60, Cell H13 must = Cell H41.
 - Fund 70, Cell I13 must = Cell I41.
 - Fund 80, Cell J13 must = Cell J41.
 - Fund 90, Cell K13 must = Cell K41.
 - Agency Fund, Cell L13 must = Cell L41.
 - General Fixed Assets, Cell M23 must = Cell M41.
 - General Long-Term Debt, Cell N23 must = Cell N41.
- Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.**
 - Fund 10, Cells C38+C39 must = Cell C81.
 - Fund 20, Cells D38+D39 must = Cell D81.
 - Fund 30, Cells E38+E39 must = Cell E81.
 - Fund 40, Cells F38+F39 must = Cell F81.
 - Fund 50, Cells G38+G39 must = Cell G81.
 - Fund 60, Cells H38+H39 must = Cell H81.
 - Fund 70, Cells I38+I39 must = Cell I81.
 - Fund 80, Cells J38+J39 must = Cell J81.
 - Fund 90, Cells K38+K39 must = Cell K81.
- Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.**
 - Note: Explain any unreconcilable differences in the Itemization sheet.**
 - Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).
 - Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).
- Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).**
 - Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49
 - Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.
 - 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)
- Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.**
 - Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.
 - Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0
- Page 5: "On behalf" payments to the Educational Fund**
 - Fund (10) ED: Account 3998 must be entered
- Page 28: The 9 Month ADA must be entered on Line 77.**
- Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.**
- Page 31: SHARED OUTSOURCED SERVICES, Completed.**

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

DISTRICT/JOINT AGREEMENT NAME Waukegan Community Unit School Dis	RCDT NUMBER 34-049-0600-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-003973	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Evans, Marshall & Pease, P.C. 1875 Hicks Road Rolling Meadows IL 60008	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 1201 N. Sheridan Road Waukegan 60085		E-MAIL ADDRESS: jeff@empcpa.com	
		NAME OF AUDIT SUPERVISOR Jeffery M. Rollefson, CPA	
		CPA FIRM TELEPHONE NUMBER 847-221-5700	FAX NUMBER 847-221-5701

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.

The follow
checklist
This is no

GENERAL

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SCHEDULE

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SUMMAR

☐ 28.
☐ 29.
☐ 30.
☐ 31.

Findings

☐ 32.
☐ 33.
☐ 34.
☐ 35.

☐ 36.
☐ 37.
☐ 38.

☐ 39.

Waukegan Community Unit School District No. 60

34-049-0600-26

SINGLE AUDIT INFORMATION CHECKLIST

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

Signed and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.

All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.

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.

ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).

Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.

- Verify or reconcile on reconciliation worksheet.

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**.

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

All prior year's projects are included and reconciled to final FRIS report amounts.

- Including receipt/revenue and expenditure/disbursement amounts.

All current year's projects are included and reconciled to most recent FRIS report filed.

- Including receipt/revenue and expenditure/disbursement amounts.

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.

The total amount provided to subrecipients from each Federal program is included.

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.

Each CNP project should be reported on a separate line (one line per project year per program).

Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.

Exceptions should result in a finding with Questioned Costs.

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

TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).

Obligations and Encumbrances are included where appropriate.

FINAL STATUS amounts are calculated, where appropriate.

Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.

All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.

NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.

Including, but not limited to:

Basis of Accounting

Name of Entity

Type of Financial Statements

Waukegan Community Unit School District No. 60
34-049-0600-26
SINGLE AUDIT INFORMATION CHECKLIST

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

Audit opinions expressed in opinion letters **match** opinions reported in Summary.

All Summary of Auditor Results questions have been answered.

All tested programs **and** amounts are listed.

Correct testing threshold has been entered. (Title 2 CFR §200.518)

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

Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.

Finding completed for **each Significant Deficiency** and for **each Material Weakness** noted in opinion letters.

Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).

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).

Questioned Costs have been calculated where there are questioned costs.

Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).

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

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

Waukegan Community Unit School District No. 60
34-049-0600-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2017

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 18,955,307
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		455,312
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(252,879)
AFR TOTAL FEDERAL REVENUES:		\$ 19,157,740

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES	\$ 19,157,740
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 19,157,740

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE:	\$ 19,157,740
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DIFFERENCE:	\$ -
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Waukegan Community Unit School District No. 60

34-049-0600-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2017

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Waukegan Community Unit School District No. 60 and is presented on the cash 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 costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Waukegan Community Unit School District No. 60 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 Waukegan Community Unit School District No. 60 and is included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$355,313</u>		
OTHER NON-CASH ASSISTANCE	<u>\$99,999</u>	Total Non-Cash	<u>\$455,312</u>

Note 5: Other Information

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

Property	<u>\$0</u>
Auto	<u>\$0</u>
General Liability	<u>\$0</u>
Workers Compensation	<u>\$0</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>\$0</u>
District had Federal grants requiring matching expenditures	<u>NO</u>
	(Yes/No)

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

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

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

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		
			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)
US DEPARTMENT OF EDUCATION							
PHYSICAL EDUCATION PROGRAM (PEP)	84.215F	16-4999-00	263,296		263,296		
ARTS AND TECHNOLOGY (ARTEC)	84.351C	16-4999-00	298,803		298,803		
ARTS AND TECHNOLOGY (ARTEC)	84.351C	17-4999-00		390,798			390,798
LADDERS TO LITERACY	84.215	16-4999-00	229,171		229,171		
LADDERS TO LITERACY	84.215	17-4999-00		48,283			48,283
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION							
TITLE I - LOW INCOME (M)	84.010	16-4300-00	4,554,529	1,081,601	4,841,848		794,282
TITLE I - LOW INCOME (M)	84.010	17-4300-00		2,963,136			3,893,489
TITLE II - TEACHER QUALITY	84.367	16-4932-00	389,721	67,769	457,490		
TITLE II - TEACHER QUALITY	84.367	17-4932-00		365,770			486,987
TITLE III - LANGUAGE INSTRUCTION PROGRAM (LIPLEP)	84.365	16-4909-00	585,185	64,636	623,408		26,413
TITLE III - LANGUAGE INSTRUCTION PROGRAM (LIPLEP)	84.365	17-4909-00		440,271			520,099
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365	16-4905-00	1,941	42,881	32,328		12,494
TITLE III - IMMIGRANT EDUCATION PROGRAM (IEP)	84.365	17-4905-00					11,029
TITLE III - BILINGUAL EDUCATION EXCELLENCE GRANT	84.365A	16-4998-00		8,857			8,857

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
		263,296	N/A
		298,803	N/A
		390,798	N/A
		229,171	N/A
		48,283	N/A
		5,636,130	6,235,178
		3,893,489	6,540,251
		457,490	499,343
		486,987	645,598
		649,821	747,245
		520,099	724,197
		44,822	45,544
		PROG. END 8/31	43,202
		8,857	8,955

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements ⁴	
							Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)
US DEPARTMENT OF EDUCATION (CONT'D)								
<i>PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (CONT'D)</i>								
IDEA SPECIAL EDUCATION ROOM AND BOARD (M)	84.027	16-4625-00		41,296				41,296
IDEA SPECIAL EDUCATION FLOW-THROUGH (M)	84.027	16-4620-00	3,201,310	527,113	3,652,267			76,156
IDEA SPECIAL EDUCATION FLOW-THROUGH (M)	84.027	17-4620-00		3,051,928				3,633,524
IDEA SPECIAL EDUCATION PRESCHOOL FLOW- THROUGH (M)	84.027	16-4600-00	74,949	30,687	103,274			2,362
IDEA SPECIAL EDUCATION PRESCHOOL FLOW- THROUGH (M)	84.027	17-4600-00		48,241				114,042
<i>PASSED THROUGH THE LAKE COUNTY AREA VOCATIONAL SYSTEM</i>								
V.E. PERKINS IIC (VOCATIONAL EDUCATION)	84.048	16-4745-00	61,823		61,823			
V.E. PERKINS IIC (VOCATIONAL EDUCATION)	84.048	17-4745-00		79,877				79,877
TOTAL US DEPARTMENT OF EDUCATION				9,253,144				10,139,988
US DEPARTMENT OF HEALTH AND HUMAN SERVICES								
<i>PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</i>								
MEDICAID MATCHING - ADMINISTRATIVE OUTREACH	93.778	16-4991-00	563,051		563,051			

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

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

The accompanying notes are an integral part of this schedule.

-
- ¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- ² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- ³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)
- ⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
		41,296	N/A
		3,728,423	4,101,967
		PROG. END 8/31	3,971,925
		105,636	152,957
		114,042	135,009
		61,823	N/A
		79,877	N/A
		563,051	N/A

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements ⁴	
							Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)
US DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT'D)								
PASSED THROUGH THE ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES (CONT'D)								
MEDICAID MATCHING - ADMINISTRATIVE OUTREACH	93.778	17-4991-00		603,324				603,324
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES				603,324				603,324
US DEPARTMENT OF DEFENSE								
RESERVE OFFICERS' TRAINING CORPS (ROTC)	12.357	16-4999-00	86,034	103,240	86,034			103,240
RESERVE OFFICERS' TRAINING CORPS (ROTC)	12.357	17-4999-00		105,826				105,826
TOTAL US DEPARTMENT OF DEFENSE				209,066				209,066
US DEPARTMENT OF AGRICULTURE								
PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION								
NATIONAL SCHOOL LUNCH PROGRAM	10.555	16-4210-00	5,461,662	1,209,812	5,461,662			1,209,812
NATIONAL SCHOOL LUNCH PROGRAM	10.555	17-4210-00		5,522,458				5,522,458
SCHOOL BREAKFAST PROGRAM	10.553	16-4220-00	1,102,804	239,951	1,102,804			239,951

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
		603,324	N/A
		189,274	N/A
		105,826	N/A
		6,671,474	N/A
		PROG. END 9/30	N/A
		1,342,755	N/A

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements ⁴	
							Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)
US DEPARTMENT OF AGRICULTURE (CONT'D)								
<i>PASSED THROUGH THE ILLINOIS STATE BOARD OF EDUCATION (CONT'D)</i>								
SCHOOL BREAKFAST PROGRAM	10.553	17-4220-00		1,127,461				1,127,461
COMMODITIES (NON-CASH)	10.555	FY 2017		355,313				355,313
DOD FRESH FRUITS AND VEGETABLES (NON- CASH)	10.550	FY 2017		99,999				99,999
FRESH FRUITS AND VEGETABLES (CASH)	10.585	16-4240-00	74,751	42,773	74,751			42,773
FRESH FRUITS AND VEGETABLES (CASH)	10.585	17-4240-00		221,652				221,652
TOTAL US DEPARTMENT OF AGRICULTURE				8,819,419				8,819,419
US DEPARTMENT OF LABOR								
<i>PASSED THROUGH THE LAKE COUNTY WORKFORCE DEVELOPMENT DEPARTMENT</i>								
WIA YOUTH ACTIVITIES - PHARMACY	17.259	12003	69,471	47,068	69,471			47,068
WIA YOUTH ACTIVITIES - PHARMACY	17.259	12003		133,859				133,859
WIA - LEADERSHIP	17.259	10016R	72,717	53,071	72,717			53,071
WIA - LEADERSHIP	17.259	10016R		38,789				38,789

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
		PROG. END 9/30	N/A
		355,313	N/A
		99,999	N/A
		117,524	N/A
		PROG. END 9/30	N/A
		116,539	N/A
		133,859	N/A
		125,788	N/A
		38,789	N/A

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements ⁴	
							Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)
US DEPARTMENT OF LABOR (CONT'D)								
PASSED THROUGH THE LAKE COUNTY WORKFORCE DEVELOPMENT DEPARTMENT (CONT'D)								
TOTAL US DEPARTMENT OF LABOR				272,787				272,787
TOTAL FEDERAL AWARDS				19,157,740				20,044,584

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS.⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF F
84.010	TITLE I - LOW INCOME	
84.027	IDEA SPECIAL EDUCATION ROOM AND BOARD	
84.027	IDEA SPECIAL EDUCATION FLOW-THROUGH	
84.173	IDEA SPECIAL EDUCATION PRESCHOOL FLOW-THROUGH	
	Total Amount Tested as Major	

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

\$20,044,584

% tested as Major

38.63%

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

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

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FEDERAL PROGRAM
4,044,737
41,296
3,579,041
78,928
\$7,744,002

WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60
34-049-0600-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

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

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

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

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

or Year?



WAUKEGAN COMMUNITY UNIT SCHOOL DISTRICT NO. 60

34-049-0600-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2017- 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. Condition¹⁵10. Questioned Costs¹⁶11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review

Date: _____

Resolution Criteria Code Number _____

Initials: _____

Disposition of Questioned Costs Code Letter _____

¹⁴ See footnote 11.¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).¹⁷ See footnote 12.¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

