

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: 31-045-1310-22		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Crowe Horwath LLP		
County Name: Kane		<u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File		Name of Audit Manager: Christine Torres		
Name of School District/Joint Agreement: Aurora East USD 131				Address: One Mid America Plaza		
Address: 417 5th Street				City: Oak Brook	State: IL	Zip Code: 60522-
City: Aurora				Phone Number: 630-574-7878	Fax Number: 630-574-1608	
Email Address: mmcdonald@d131.org and smegazzini@d131.org				IL License Number (9 digit): 066-004207	Expiration Date: 11/30/2018	
Zip Code: 60505				Email Address: christine.torres@crowehorwath.com		
<u>Annual Financial Report</u> Type of Auditor's Report Issued:		<u>Single Audit Status:</u>		ISBE Use Only		
<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?				
<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 IS		
District Superintendent/Administrator Name (Type or Print): Dr. Mark McDonald and Steve Megazzini		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: mmcdonald@d131.org and smegazzini@d131.org		Email Address:		Email Address:		
Telephone: 630-299-5554	Fax Number: 630-299-5584	Telephone:	Fax Number:	Telephone:	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.

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 pursuant to *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 pursuant to *Illinois School Code [105 ILCS 5/17-2A].*
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].*
- 14. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].*

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2017, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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)	549,645	198,501	1,316,164	438,898	539,329	3,042,537
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	549,645	198,501	1,316,164	438,898	539,329	3,042,537
Total						6,085,074

* 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:

Crowe Horwath LLP

Name of Audit Firm (print)

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

Signature

12/14/2017
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):		636,128,755								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):	0.031955	+	0.005030	+	0.003318	=	0.040300	0.000002				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	164,029,323		161,810,381		2,218,942		68,535,390						
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													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
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,				87,785,768							
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		130,231,046								
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													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Aurora East USD 131																
8	District Code: 31-045-1310-22																
9	County Name: Kane																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)				Total		Ratio		Score				4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,				68,346,498.00		0.417		Weight				0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				164,029,323.00				Value				1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0.00								
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40				Total		Ratio		Score				4
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,				161,810,381.00		0.986		Adjustment				0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				164,029,323.00				Weight				0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								0.00				Value				1.40
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70				Total		Days		Score				4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360				85,180,534.00		189.51		Weight				0.10
26									449,473.28				Value				0.40
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)				Funds 10, 20 & 40				Total		Percent		Score				4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates				0.00		100.00		Weight				0.10
30									21,790,590.50				Value				0.40
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37)								Total		Percent		Score				1
33	Total Long-Term Debt Allowed (P3, Cell H31)								130,231,046.00		(48.35)		Weight				0.10
34									87,785,768.19				Value				0.10
35																	
36	Total Profile Score: 3.70 *																
37	Estimated 2018 Financial Profile Designation: <u>RECOGNITION</u>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		42,007,601	10,589,023	4,522,551	751,455	115,958	20,827,498		3,687	99,613
5	Investments	120	10,400,051					9,500,000	21,432,404		
6	Taxes Receivable	130	10,963,316	1,644,936	4,523,290	1,084,888	1,542,126		517		12,854
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	13,828,653	533,478		8,148,856					
9	Other Receivables	160			1,038,504				161,609		
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	61								
13	Total Current Assets		77,199,682	12,767,437	10,084,345	9,985,199	1,658,084	30,327,498	21,594,530	3,687	112,467
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									
26	Intergovernmental Accounts Payable	420	1,731,822								
27	Other Payables	430	7,952,699	1,311,904		1,239,023		15,031,973			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	13,421,709				361,978				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	17,581,556	2,117,479	5,397,062	7,654,768	1,484,998		498		12,378
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		40,687,786	3,429,383	5,397,062	8,893,791	1,846,976	15,031,973	498	0	12,378
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			4,687,283	1,091,408		15,295,525			100,089
39	Unreserved Fund Balance	730	36,511,896	9,338,054			(188,892)		21,594,032	3,687	
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		77,199,682	12,767,437	10,084,345	9,985,199	1,658,084	30,327,498	21,594,530	3,687	112,467

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		474,726		
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		474,726		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,771,855	
17	Building & Building Improvements	230		119,840,328	
18	Site Improvements & Infrastructure	240		983,896	
19	Capitalized Equipment	250		2,123,511	
20	Construction in Progress	260		39,780,354	
21	Amount Available in Debt Service Funds	340			4,687,283
22	Amount to be Provided for Payment on Long-Term Debt	350			125,543,763
23	Total Capital Assets			165,499,944	130,231,046
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	474,726		
34	Total Current Liabilities		474,726		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			130,231,046
37	Total Long-Term Liabilities				130,231,046
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			165,499,944	
41	Total Liabilities and Fund Balance		474,726	165,499,944	130,231,046

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	26,478,480	3,852,824	8,593,986	2,196,061	3,070,011	232,287	215,109	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	89,831,726	13,200,000	0	6,539,103	2,000,000	4,750,000	0	0
7	FEDERAL SOURCES	4000	21,716,020	0	429,668	0	0	0	0	0
8	Total Direct Receipts/Revenues		138,026,226	17,052,824	9,023,654	8,735,164	5,070,011	4,982,287	215,109	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	26,716,426							
10	Total Receipts/Revenues		164,742,652	17,052,824	9,023,654	8,735,164	5,070,011	4,982,287	215,109	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	88,178,613				1,909,209			
13	Support Services	2000	42,938,049	13,147,688		8,073,711	2,259,046	37,131,643		0
14	Community Services	3000	1,390,650	0		0	109,670			
15	Payments to Other Districts & Governmental Units	4000	7,668,234	0	0	0	0	0		
16	Debt Service	5000	413,436	0	45,206,937	0	0			0
17	Total Direct Disbursements/Expenditures		140,588,982	13,147,688	45,206,937	8,073,711	4,277,925	37,131,643		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	26,716,426	0	0	0	0	0		0
19	Total Disbursements/Expenditures		167,305,408	13,147,688	45,206,937	8,073,711	4,277,925	37,131,643		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,562,756)	3,905,136	(36,183,283)	661,453	792,086	(32,149,356)	215,109	0
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110								
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			35,000,000			15,500,000		
34	Premium on Bonds Sold	7220			496,280					
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			0					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990								
44	Total Other Sources of Funds		0	0	35,496,280	0	0	15,500,000	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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	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								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990								
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	35,496,280	0	0	15,500,000	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,562,756)	3,905,136	(687,003)	661,453	792,086	(16,649,356)	215,109	0
79	Fund Balances - July 1, 2016		39,074,652	5,432,918	5,374,286	429,955	(980,978)	31,944,881	21,378,923	3,687
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2017		36,511,896	9,338,054	4,687,283	1,091,408	(188,892)	15,295,525	21,594,032	3,687

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	24,754
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		24,754
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	
10	Total Receipts/Revenues		24,754
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		24,754
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	
34	Premium on Bonds Sold	7220	
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	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	Total Other Sources of Funds		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	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
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	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		24,754
79	Fund Balances - July 1, 2016		75,335
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2017		100,089

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		20,124,368	3,168,000	8,593,955	2,089,396	1,484,998		991		24,754
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	989,999								
8	FICA/Medicare Only Purposes Levies	1150					1,484,998				
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		21,114,367	3,168,000	8,593,955	2,089,396	2,969,996	0	991	0	24,754
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	4,034,659				100,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		4,034,659	0	0	0	100,000	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		0								
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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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	100,491	13	31	8	15	232,287	214,118		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		100,491	13	31	8	15	232,287	214,118	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	211,512								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	44,591								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		256,103								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	24,451								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	180								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		24,631	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	233,668								
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		233,668								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		15,447							
96	Contributions and Donations from Private Sources	1920	79,352								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	47,157								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
102	Proceeds from Vendors' Contracts	1980		501,681							
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	383,792			106,657					
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	204,260	167,683							
108	Total Other Revenue from Local Sources		714,561	684,811	0	106,657	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	26,478,480	3,852,824	8,593,986	2,196,061	3,070,011	232,287	215,109	0	24,754
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	79,527,282	13,200,000		1,000,000	2,000,000	4,750,000			
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		79,527,282	13,200,000	0	1,000,000	2,000,000	4,750,000		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,719,112								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	2,149,779								
126	Special Education - Personnel	3110	2,184,301								
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		6,053,192	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	34,392								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		34,392	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	518,592								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		518,592				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	52,663								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	161,683								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				1,090,729					
152	Transportation - Special Education	3510				4,448,374					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		5,539,103	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695	11,201								
158	Early Childhood - Block Grant	3705	3,322,059								
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	150,662								
172	Total Restricted Grants-In-Aid		10,304,444	0	0	5,539,103	0	0	0	0	0
173	Total Receipts from State Sources	3000	89,831,726	13,200,000	0	6,539,103	2,000,000	4,750,000	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107									
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	6,236,587								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,571,751								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	271,598								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		8,079,936				0				
202	TITLE I										
203	Title I - Low Income	4300	5,703,530								
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		5,703,530	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421	1,297,196								
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		1,297,196	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	52,196								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	2,106,142								
221	Fed - Spec Education - IDEA - Room & Board	4625	59,349								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		2,217,687	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	217,941								
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		217,941	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									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
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			429,668						
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	429,668	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	1,030,973								
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	309,856								
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	858,987								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	383,633								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	804,233								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	812,048								
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		21,716,020	0	429,668	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	21,716,020	0	429,668	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		138,026,226	17,052,824	9,023,654	8,735,164	5,070,011	4,982,287	215,109	0	24,754

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	39,570,452	6,920,539	1,513,139	6,167,683	8,500	24,518	1,201,160		55,405,991
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	2,134,081	597,770	7,818	291,991			1,998		3,033,658
8	Special Education Programs (Functions 1200-1220)	1200	10,672,798	2,561,802	76,724	82,762			3,159		13,397,245
9	Special Education Programs Pre-K	1225	794,208	142,525							936,733
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300	67,104	1,119							68,223
13	CTE Programs	1400	18,499	3,356	13,369	126,274	24,248		33,319		219,065
14	Interscholastic Programs	1500	1,143,950	26,293	235,134	172,869	7,848	33,075	1,345		1,620,514
15	Summer School Programs	1600	699,302	183,307	55,235	126,936		11,305			1,076,085
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	342,748	44,689	525	4,980					392,942
18	Bilingual Programs	1800	9,769,849	1,742,250		53,629					11,565,728
19	Truant Alternative & Optional Programs	1900	372,135	72,039	14,091	4,164					462,429
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	65,585,126	12,295,689	1,916,035	7,031,288	40,596	68,898	1,240,981	0	88,178,613
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,530,535	267,745	46,307	4,624					1,849,211
37	Guidance Services	2120	1,381,133	222,303		1,423					1,604,859
38	Health Services	2130	590,913	152,372	80,111	16,686					840,082
39	Psychological Services	2140	410,648	52,346	42,648	9,332					514,974
40	Speech Pathology & Audiology Services	2150	671,188	115,736	2,395,067	5,293					3,187,284
41	Other Support Services - Pupils (Describe & Itemize)	2190	804,192	254,425	1,820,411						2,879,028
42	Total Support Services - Pupils	2100	5,388,609	1,064,927	4,384,544	37,358	0	0	0	0	10,875,438
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	2,119,692	627,980	821,197	132,919			1,132		3,702,920
45	Educational Media Services	2220	595,662	229,994		242,748					1,068,404
46	Assessment & Testing	2230	87,916	1,332	5,726	121,111					216,085
47	Total Support Services - Instructional Staff	2200	2,803,270	859,306	826,923	496,778	0	0	1,132	0	4,987,409
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	787,935	50,637	14,440	11,050		49,736			913,798
50	Executive Administration Services	2320	244,703	10,124	35,487	12,938		4,706			307,958
51	Special Area Administration Services	2330	1,005,138	241,564	16,531	38,691		16,161	8,779		1,326,864
52	Tort Immunity Services	2360 - 2370		1,259,348	566,698			165,498			1,991,544
53	Total Support Services - General Administration	2300	2,037,776	1,561,673	633,156	62,679	0	236,101	8,779	0	4,540,164

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	7,428,950	2,032,930							9,461,880
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	7,428,950	2,032,930	0	0	0	0	0	0	9,461,880
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	202,739	37,316		7,440					247,495
60	Fiscal Services	2520	206,314	28,483	143,424			13,460			391,681
61	Operation & Maintenance of Plant Services	2540	1,040	5	45	12	80,439		3,996		85,537
62	Pupil Transportation Services	2550									0
63	Food Services	2560	480,799	7,086	5,932,494	406,440					6,826,819
64	Internal Services	2570									0
65	Total Support Services - Business	2500	890,892	72,890	6,075,963	413,892	80,439	13,460	3,996	0	7,551,532
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	136,524	16,363							152,887
68	Planning, Research, Development, & Evaluation Services	2620			106,250						106,250
69	Information Services	2630	106,994	24,976	179,816	13,991		717	7,813		334,307
70	Staff Services	2640	604,759	212,106	72,414	30,863		5,639	417		926,198
71	Data Processing Services	2660	1,126,700	165,994	602,953	761,520	72,464	105	1,033,269		3,763,005
72	Total Support Services - Central	2600	1,974,977	419,439	961,433	806,374	72,464	6,461	1,041,499	0	5,282,647
73	Other Support Services (Describe & Itemize)	2900	41,441	46	177,762	19,730					238,979
74	Total Support Services	2000	20,565,915	6,011,211	13,059,781	1,836,811	152,903	256,022	1,055,406	0	42,938,049
75	COMMUNITY SERVICES (ED)	3000	928,658	246,341	128,394	85,182			2,075		1,390,650
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120						7,551,069			7,551,069
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140			30,000						30,000
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			27,667						27,667
84	Total Payments to Other Govt Units (In-State)	4100			57,667			7,551,069			7,608,736
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						59,498			59,498
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						59,498			59,498
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
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			57,667			7,610,567			7,668,234
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
111	Debt Services - Interest on Long-Term Debt	5200						413,436			413,436
112	Total Debt Services	5000						413,436			413,436
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		87,079,699	18,553,241	15,161,877	8,953,281	193,499	8,348,923	2,298,462	0	140,588,982
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,562,756)
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					143,202				143,202
124	Operation & Maintenance of Plant Services	2540	5,003,921	927,219	3,607,043	3,254,938	15,990		97,863		12,906,974
125	Pupil Transportation Services	2550									0
126	Food Services	2560					92,709		4,803		97,512
127	Total Support Services - Business	2500	5,003,921	927,219	3,607,043	3,254,938	251,901	0	102,666	0	13,147,688
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	5,003,921	927,219	3,607,043	3,254,938	251,901	0	102,666	0	13,147,688
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	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
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
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
150	Total Direct Disbursements/Expenditures		5,003,921	927,219	3,607,043	3,254,938	251,901	0	102,666	0	13,147,688
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										3,905,136
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
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,526,359			3,526,359
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			750,578			40,930,000			40,930,000
166	Total Debt Services	5000			750,578			44,456,359			45,206,937
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Disbursements/ Expenditures				750,578			44,456,359			45,206,937
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(36,183,283)
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	10,326	1,438	8,061,947						8,073,711
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	10,326	1,438	8,061,947	0	0	0	0	0	8,073,711
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	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
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
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300									
200	DEBT (Lease/Purchase Principal Retired) ¹¹										0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		10,326	1,438	8,061,947	0	0	0	0	0	8,073,711
205	Excess (Deficiency) of Receipts/Revenues Over										
206	Disbursements/Expenditures										661,453
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		829,297							829,297
210	Pre-K Programs	1125		120,584							120,584
211	Special Education Programs (Functions 1200-1220)	1200		589,933							589,933
212	Special Education Programs - Pre-K	1225		32,601							32,601
213	Remedial and Supplemental Programs - K-12	1250									0
214	Remedial and Supplemental Programs - Pre-K	1275									0
215	Adult/Continuing Education Programs	1300		2,265							2,265
216	CTE Programs	1400		260							260
217	Interscholastic Programs	1500		53,277							53,277
218	Summer School Programs	1600		22,490							22,490
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700		3,560							3,560
221	Bilingual Programs	1800		247,242							247,242
222	Truants' Alternative & Optional Programs	1900		7,700							7,700
223	Total Instruction	1000		1,909,209							1,909,209
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		32,083							32,083
227	Guidance Services	2120		26,591							26,591
228	Health Services	2130		68,267							68,267
229	Psychological Services	2140		5,760							5,760
230	Speech Pathology & Audiology Services	2150		9,229							9,229
231	Other Support Services - Pupils (Describe & Itemize)	2190		131,615							131,615
232	Total Support Services - Pupils	2100		273,545							273,545
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		87,388							87,388
235	Educational Media Services	2220		62,245							62,245
236	Assessment & Testing	2230		10,383							10,383
237	Total Support Services - Instructional Staff	2200		160,016							160,016

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										
239	Board of Education Services	2310		21,993							21,993
240	Executive Administration Services	2320		14,499							14,499
241	Service Area Administrative Services	2330		98,485							98,485
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (Regular or Self-Insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	Total Support Services - General Administration	2300		134,977							134,977
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		460,594							460,594
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		460,594							460,594
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510		9,721							9,721
258	Fiscal Services	2520		34,829							34,829
259	Facilities Acquisition & Construction Services	2530		55							55
260	Operation & Maintenance of Plant Services	2540		823,268							823,268
261	Pupil Transportation Services	2550		1,811							1,811
262	Food Services	2560		54,860							54,860
263	Internal Services	2570									0
264	Total Support Services - Business	2500		924,544							924,544
265	SUPPORT SERVICES - CENTRAL										
266	Direction of Central Support Services	2610		23,924							23,924
267	Planning, Research, Development, & Evaluation Services	2620									0
268	Information Services	2630		18,666							18,666
269	Staff Services	2640		63,277							63,277
270	Data Processing Services	2660		192,401							192,401
271	Total Support Services - Central	2600		298,268							298,268
272	Other Support Services (Describe & Itemize)	2900		7,102							7,102
273	Total Support Services	2000		2,259,046							2,259,046
274	COMMUNITY SERVICES (MR/SS)	3000		109,670							109,670
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**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Services - Interest	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288	Total Disbursements/Expenditures			4,277,925				0			4,277,925
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										792,086
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530			8,485		36,814,914				36,823,399
295	Other Support Services (Describe & Itemize)	2900						308,244			308,244
296	Total Support Services	2000	0	0	8,485	0	36,814,914	308,244	0	0	37,131,643
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	8,485	0	36,814,914	308,244	0	0	37,131,643
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(32,149,356)
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									0
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (Regular or Self-Insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Services	2369									0
321	Property Insurance (Buildings & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
324	DEBT SERVICES (TF)	5000									
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
326	Tax Anticipation Warrants	5110									0
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	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
328	Other Interest or Short-Term Debt	5150									0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
332	Excess (Deficiency) of Receipts/Revenues Over										0
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)	2000									
336	SUPPORT SERVICES - BUSINESS										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Services	2540									0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900									0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0
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
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
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300									0
352	Total Debt Service	5000						0			0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,754

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	52,368,196
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	3,290,692
8	Special Education Programs (Functions 1200-1220)	1200	13,999,266
9	Special Education Programs Pre-K	1225	1,053,205
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	221,334
14	Interscholastic Programs	1500	2,010,509
15	Summer School Programs	1600	971,922
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	416,431
18	Bilingual Programs	1800	11,250,265
19	Truant Alternative & Optional Programs	1900	540,740
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	4,500,000
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 Progms - Private Tuition	1922	
33	Total Instruction ¹⁰	1000	90,622,560
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	2,087,285
37	Guidance Services	2120	1,510,747
38	Health Services	2130	1,177,283
39	Psychological Services	2140	625,297
40	Speech Pathology & Audiology Services	2150	5,021,402
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	1,077,843
42	Total Support Services - Pupils	2100	11,499,857
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	4,297,829
45	Educational Media Services	2220	992,548
46	Assessment & Testing	2230	724,775
47	Total Support Services - Instructional Staff	2200	6,015,152
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	736,095
50	Executive Administration Services	2320	419,732
51	Special Area Administration Services	2330	1,117,041
52	Tort Immunity Services	2360 - 2370	1,433,209
53	Total Support Services - General Administration	2300	3,706,077

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	8,743,745
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	Total Support Services - School Administration	2400	8,743,745
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	181,392
60	Fiscal Services	2520	429,287
61	Operation & Maintenance of Plant Services	2540	
62	Pupil Transportation Services	2550	
63	Food Services	2560	5,959,262
64	Internal Services	2570	
65	Total Support Services - Business	2500	6,569,941
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	96,857
68	Planning, Research, Development, & Evaluation Services	2620	82,500
69	Information Services	2630	486,381
70	Staff Services	2640	1,102,830
71	Data Processing Services	2660	4,058,006
72	Total Support Services - Central	2600	5,826,574
73	Other Support Services (Describe & Itemize)	2900	229,872
74	Total Support Services	2000	42,591,218
75	COMMUNITY SERVICES (ED)	3000	1,585,571
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	48,015
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	30,000
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	34,748
84	Total Payments to Other Govt Units (In-State)	4100	112,763
85	Payments for Regular Programs - Tuition	4210	3,500
86	Payments for Special Education Programs - Tuition	4220	2,000,000
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	82,000
91	Other Payments to In-State Govt Units	4290	
92	Total Payments to Other Govt Units -Tuition (In State)	4200	2,085,500
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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
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	2,198,263
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	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	3,500,000
114	Total Direct Disbursements/Expenditures		140,497,612
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	300,000
124	Operation & Maintenance of Plant Services	2540	15,278,991
125	Pupil Transportation Services	2550	
126	Food Services	2560	605,000
127	Total Support Services - Business	2500	16,183,991
128	Other Support Services (Describe & Itemize)	2900	
129	Total Support Services	2000	16,183,991
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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
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	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	
148	Total Debt Services	5000	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
150	Total Direct Disbursements/Expenditures		16,183,991
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	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
164	DEBT (Lease/Purchase Principal Retired) ¹¹		8,471,644
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	6,000
166	Total Debt Services	5000	8,477,644
167	PROVISION FOR CONTINGENCIES (DS)	6000	
168	Total Disbursements/ Expenditures		8,477,644
169	Excess (Deficiency) of Receipts/Revenues Over		
170	Disbursements/Expenditures		
171	40 - TRANSPORTATION FUND (TR)		
172	SUPPORT SERVICES (TR)		
173	SUPPORT SERVICES - PUPILS		
174	Other Support Services - Pupils (Describe & Itemize)	2190	
175	SUPPORT SERVICES - BUSINESS		
176	Pupil Transportation Services	2550	7,711,223
177	Other Support Services (Describe & Itemize)	2900	
178	Total Support Services	2000	7,711,223
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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
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	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
200	DEBT (Lease/Purchase Principal Retired) ¹¹		
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
202	Total Debt Services	5000	0
203	PROVISION FOR CONTINGENCIES (TR)	6000	
204	Total Disbursements/ Expenditures		7,711,223
205	Excess (Deficiency) of Receipts/Revenues Over		
206	Disbursements/Expenditures		
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
208	INSTRUCTION (MR/SS)	1000	
209	Regular Programs	1100	763,899
210	Pre-K Programs	1125	117,443
211	Special Education Programs (Functions 1200-1220)	1200	598,063
212	Special Education Programs - Pre-K	1225	37,966
213	Remedial and Supplemental Programs - K-12	1250	
214	Remedial and Supplemental Programs - Pre-K	1275	
215	Adult/Continuing Education Programs	1300	
216	CTE Programs	1400	253
217	Interscholastic Programs	1500	
218	Summer School Programs	1600	
219	Gifted Programs	1650	
220	Driver's Education Programs	1700	2,284
221	Bilingual Programs	1800	246,520
222	Truants' Alternative & Optional Programs	1900	8,137
223	Total Instruction	1000	1,774,565
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	29,754
227	Guidance Services	2120	25,255
228	Health Services	2130	79,807
229	Psychological Services	2140	9,563
230	Speech Pathology & Audiology Services	2150	9,176
231	Other Support Services - Pupils (Describe & Itemize)	2190	140,687
232	Total Support Services - Pupils	2100	294,242
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	81,281
235	Educational Media Services	2220	65,053
236	Assessment & Testing	2230	9,684
237	Total Support Services - Instructional Staff	2200	156,018

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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
238	SUPPORT SERVICES - GENERAL ADMINISTRATION		
239	Board of Education Services	2310	17,191
240	Executive Administration Services	2320	14,130
241	Service Area Administrative Services	2330	92,659
242	Claims Paid from Self Insurance Fund	2361	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
244	Unemployment Insurance Payments	2363	
245	Insurance Payments (Regular or Self-Insurance)	2364	
246	Risk Management and Claims Services Payments	2365	
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	
251	Total Support Services - General Administration	2300	123,980
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
253	Office of the Principal Services	2410	448,283
254	Other Support Services - School Administration (Describe & Itemize)	2490	
255	Total Support Services - School Administration	2400	448,283
256	SUPPORT SERVICES - BUSINESS		
257	Direction of Business Support Services	2510	2,144
258	Fiscal Services	2520	40,882
259	Facilities Acquisition & Construction Services	2530	
260	Operation & Maintenance of Plant Services	2540	759,483
261	Pupil Transportation Services	2550	
262	Food Services	2560	4,031
263	Internal Services	2570	
264	Total Support Services - Business	2500	806,540
265	SUPPORT SERVICES - CENTRAL		
266	Direction of Central Support Services	2610	14,375
267	Planning, Research, Development, & Evaluation Services	2620	
268	Information Services	2630	22,174
269	Staff Services	2640	68,224
270	Data Processing Services	2660	172,103
271	Total Support Services - Central	2600	276,876
272	Other Support Services (Describe & Itemize)	2900	8,674
273	Total Support Services	2000	2,114,613
274	COMMUNITY SERVICES (MR/SS)	3000	116,911
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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
284	State Aid Anticipation Certificates	5140	
285	Other (Describe & Itemize)	5150	
286	Total Debt Services - Interest	5000	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000	
288	Total Disbursements/Expenditures		4,006,089
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	56,905,024
295	Other Support Services (Describe & Itemize)	2900	
296	Total Support Services	2000	56,905,024
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		56,905,024
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	
314	Unemployment Insurance Payments	2363	
315	Insurance Payments (Regular or Self-Insurance)	2364	
316	Risk Management and Claims Services Payments	2365	
317	Judgment and Settlements	2366	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
319	Reciprocal Insurance Payments	2368	
320	Legal Services	2369	
321	Property Insurance (Buildings & Grounds)	2371	
322	Vehicle Insurance (Transportation)	2372	
323	Total Support Services - General Administration	2000	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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
328	Other Interest or Short-Term Debt	5150	
329	Total Debt Services - Interest on Short-Term Debt	5000	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000	
331	Total Disbursements/Expenditures		0
332	Excess (Deficiency) of Receipts/Revenues Over		
333			
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)		
335	SUPPORT SERVICES (FP&S)	2000	
336	SUPPORT SERVICES - BUSINESS		
337	Facilities Acquisition & Construction Services	2530	
338	Operation & Maintenance of Plant Services	2540	
339	Total Support Services - Business	2500	0
340	Other Support Services (Describe & Itemize)	2900	
341	Total Support Services	2000	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
344	Total Payments to Other Govt Units	4000	0
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	0
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	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000	
354	Total Disbursements/Expenditures		0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies)	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	20,124,368	9,915,233	10,209,135	20,327,647	10,412,414
5	Operations & Maintenance	3,168,000	1,560,867	1,607,133	3,200,001	1,639,134
6	Debt Services **	8,593,955	4,294,904	4,299,051	8,805,167	4,510,263
7	Transportation	2,089,396	1,029,442	1,059,954	2,110,503	1,081,061
8	Municipal Retirement	1,484,998	731,656	753,342	1,499,998	768,342
9	Capital Improvements	0		0		0
10	Working Cash	991	490	501	1,005	515
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	24,754	12,197	12,557	25,006	12,809
13	Leasing Levy	0		0		0
14	Special Education	989,999	487,771	502,228	1,000,001	512,230
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,484,998	731,656	753,342	1,499,998	768,342
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	37,961,459	18,764,216	19,197,243	38,469,326	19,705,110
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
4	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	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	Series 1998 Capital Appreciation Bond	12/17/98	26,998,953	6	175,566		4,434	180,000	0	
32	Series 2005A Capital Appreciation Bond	02/07/05	14,802,920	3&6	10,737,875		988,171	2,745,000	8,981,046	6,666,046
33	Series 2006B Limited Tax Bond	02/22/06	9,810,000	3	90,000			90,000	0	
34	Series 2008 Refunding School Bond	12/30/08	5,000,000	3	5,000,000				5,000,000	5,000,000
35	Series 2009C Refunding School Bond	02/17/09	18,385,000	3	16,000,000			1,205,000	14,795,000	12,800,000
36	Series 2010A Refunding School Bond	02/18/10	24,995,000	3	24,460,000			85,000	24,375,000	24,075,000
37	Series 2010B Refunding School Bond	02/18/10	1,370,000	3	1,370,000			205,000	0	
38	Series 2011A Refunding School Bond	11/07/11	7,305,000	3	7,220,000			85,000	7,135,000	7,057,717
39	Series 2015 Refunding School Bond	10/22/15	9,225,000	3	9,225,000			835,000	8,390,000	8,390,000
40	Series 2016A Qualified School Construction Bond	06/02/16	34,500,000	6	34,500,000			34,500,000	0	
41	Series 2016 Refunding School Bond	03/01/16	12,055,000	3	12,055,000				12,055,000	12,055,000
42	Series 2016B Qualified School Construction Bond	09/01/16	15,500,000	6		15,500,000			15,500,000	15,500,000
43	Series 2016C Qualified School Construction Bond	09/20/16	34,000,000	6		34,000,000			34,000,000	34,000,000
44	Series 2016D Refunding School Bond	09/20/16	1,000,000	3		1,000,000		1,000,000	0	
45									0	
46									0	
47									0	
48									0	
49			214,946,873		119,668,441	50,500,000	992,605	40,930,000	130,231,046	125,543,763
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____							
54	3. Refunding Bonds	6. Building Bonds	9. Other _____							

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver 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		989,999			
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					161,683
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--					
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						0	989,999	0	0	161,683
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		989,999			161,683
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/ Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--					
23	Total Disbursements						0	989,999	0	0	161,683
24	Ending Cash Basis Fund Balance as of June 30, 2017						0	0	0	0	0
25	Reserved Fund Balance					714					
26	Unreserved Fund Balance					730	0	0	0	0	0
27											
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 a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,771,855			2,771,855						2,771,855
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	177,770,425	1,572,628	9,595,408	169,747,645	50	56,200,554	3,302,171	9,595,408	49,907,317	119,840,328
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,671,746	82,401		1,754,147	20	714,801	55,450		770,251	983,896
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	9,129,993	126,149	685,781	8,570,361	10	6,204,238	764,266	521,654	6,446,850	2,123,511
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	4,400,366	36,873,366	1,493,378	39,780,354	--					39,780,354
16	Total Capital Assets	200	195,744,385	38,654,544	11,774,567	222,624,362		63,119,593	4,121,887	10,117,062	57,124,418	165,499,944
17	Non-Capitalized Equipment	700				2,401,128	10		240,113			
18	Allowable Depreciation								4,362,000			

	A	B	C	D	E	F
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			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	140,588,982
9	O&M	Expenditures 15-22, L150	Total Expenditures			13,147,688
10	DS	Expenditures 15-22, L168	Total Expenditures			45,206,937
11	TR	Expenditures 15-22, L204	Total Expenditures			8,073,711
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			4,277,925
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14			Total Expenditures		\$	211,295,243
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)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			3,031,660
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			936,733
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			68,223
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			1,076,085
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			1,388,575
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			7,668,234
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			193,499
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			2,298,462
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			251,901
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			102,666
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			40,930,000
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			120,584
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			32,601
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			2,265
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			22,490
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			109,670
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	58,233,648
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			153,061,595
77			9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12			12,423.38
78			Estimated OEPP (Line 76 divided by Line 77)		\$	12,320.45
79						

	A	B	C	D	E	F
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			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		256,103
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		24,631
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		233,668
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		15,447
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		490,449
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		6,053,192
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		34,392
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		518,592
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		52,663
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		161,683
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		5,539,103
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		11,201
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		150,662
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		8,079,936
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		5,703,530
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		1,297,196
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,106,142
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		59,349
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		217,941
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		429,668
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		1,030,973
163	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		309,856
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		858,987
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		383,633
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		804,233
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)		812,048
174						
175				Total Deductions for PCTC Computation Line 83 through Line 173	\$	35,635,278
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		117,426,317
177				Total Depreciation Allowance (from page 27, Line 18, Col I)		4,362,000
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)		121,788,317
179				9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))		12,423,38
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	9,803.15
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
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>					5,932,494		
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .					271,733		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		88,806,245		88,806,245		
20	Support Services:							
21	Pupil	2100		11,148,983		11,148,983		
22	Instructional Staff	2200		5,146,293		5,146,293		
23	General Admin.	2300		4,666,362		4,666,362		
24	School Admin	2400		9,922,474		9,922,474		
25	Business:							
26	Direction of Business Spt. Srv.	2510	257,216	0	257,216	0		
27	Fiscal Services	2520	426,510	0	426,510	0		
28	Oper. & Maint. Plant Services	2540		13,617,491	13,617,491	0		
29	Pupil Transportation	2550		8,075,522		8,075,522		
30	Food Services	2560		949,185		949,185		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		176,811		176,811		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		106,250		106,250		
35	Information Services	2630		345,160		345,160		
36	Staff Services	2640	989,058	0	989,058	0		
37	Data Processing Services	2660	2,849,673	0	2,849,673	0		
38	Other:	2900		246,081		246,081		
39	Community Services	3000		1,498,245		1,498,245		
40	Total			4,522,457	144,705,102	18,139,948	131,087,611	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	4,522,457	Total Indirect costs:	18,139,948	
43				Total Direct Costs:	144,705,102	Total Direct Costs:	131,087,611	
44				=	3.13%	=	13.84%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</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	Aurora East USD 131						
7	31-045-1310-22						
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				(Limit text to 200 characters, for additional space use line 33 and 38)		
10	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						
16	Food Services	X	X		Sodexo		
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance						
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		Durham		
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements	X	X		Hope Wall		
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							

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Aurora East USD 131
 RCDT Number: 31-045-1310-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	307,958		307,958	430,753		430,753
2. Special Area Administration Services	2330	1,326,864		1,326,864	1,273,329		1,273,329
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	247,495	0	247,495	250,771		250,771
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	152,887		152,887	96,325		96,325
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		2,035,204	0	2,035,204	2,051,178	0	2,051,178
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							1%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

1. Long-term debt rows 31-32: Interest accretion on capital appreciation bonds
2. Revenues, 10, 1999: Local grants and sponsorships
3. Revenues, 20, 1999: Refund from the City of Aurora and recycling
4. Revenues, 10, 3999: Illinois grants, IL Child Care
5. Revenues, 10, 4999: IL-AWARE grant, IL-Part grant, NJROTC revenue, Title III Bilingual Ed Excellence Grant
6. Expenditures, 10, 2190: PPA salaries, SPED student support contracted services
7. Expenditures, 10, 2900: Title IV grant assistant supplies, Title IV instructional supplies and purchased services, salaries, Title I homeless non-instructional supplies and fees
8. Expenditures, 10, 4190: Title IV instructional services and FVPD contractual, new teacher mentoring, IL AWARE PD
9. Expenditures, 30, 5400: Debt service fees
10. Expenditures, 50, 2190: Employee benefits
11. Expenditures, 50, 2900: Employee benefits
12. Expenditures, 60, 2900: Other objects

31-045-1310-22

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 func—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	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	138,026,226	17,052,824	8,735,164	215,109	164,029,323
7	Direct Expenditures	140,588,982	13,147,688	8,073,711		161,810,381
8	Difference	(2,562,756)	3,905,136	661,453	215,109	2,218,942
9	Fund Balance - June 30, 2017	36,511,896	9,338,054	1,091,408	21,594,032	68,535,390
10	Balanced - no deficit reduction plan is required.					
11						
12						
13						

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The Single Audit related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 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).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

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

DISTRICT/JOINT AGREEMENT NAME Aurora East USD 131	RCDT NUMBER 31-045-1310-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004207	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Mark McDonald and Steve Megazzini		NAME AND ADDRESS OF AUDIT FIRM Crowe Horwath LLP One Mid America Plaza Oak Brook IL 60522-3697	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 417 5th Street Aurora 60505		E-MAIL ADDRESS: christine.torres@crowehorwath.com	
		NAME OF AUDIT SUPERVISOR Christine Torres	
		CPA FIRM TELEPHONE NUMBER 630-574-7878	FAX NUMBER 630-574-1608

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.

Aurora East USD 131
31-045-1310-22
SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Aurora East USD 131
31-045-1310-22
SINGLE AUDIT INFORMATION CHECKLIST

Including, but not limited to:

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

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

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

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

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

**Aurora East USD 131
31-045-1310-22**

**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	\$ 22,145,688
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		271,733
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(804,233)
AFR TOTAL FEDERAL REVENUES:		\$ 21,613,188

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Commodities included in AFR	\$ (271,733)
Qualified school construction bond credits	\$ (429,668)

ADJUSTED AFR FEDERAL REVENUES	\$ 20,911,787
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 20,911,787

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 20,911,787
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DIFFERENCE:	\$ -
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