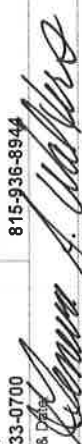


Due to ROE on Friday, October 14th  
Due to ISBE on Tuesday, November 15th  
SD/JA17

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

☒ School District  
Joint Agreement

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

<p><b>School District/Joint Agreement Information</b> (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: <b>32-046-1110-25</b></p> <p>County Name: <b>Kankakee</b></p> <p>Name of School District/Joint Agreement: <b>Kankakee School District #111</b></p> <p>Address: <b>240 Warren Avenue</b></p> <p>City: <b>Kankakee</b></p> <p>Email Address:</p> <p>Zip Code: <b>60901</b></p>		<p><b>Accounting Basis:</b></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p><b>Certified Public Accountant Information</b></p> <p>Name of Auditing Firm: <b>Smith, Koelling, Dykstra, &amp; Ohm, P.C.</b></p> <p>Name of Audit Manager: <b>Marcie Meents Kolberg</b></p> <p>Address: <b>1605 N Convent</b></p> <p>City: <b>Bourbonnais</b></p> <p>State: <b>IL</b></p> <p>Zip Code: <b>60914</b></p> <p>Phone Number: <b>815-937-1997</b></p> <p>Fax Number: <b>815-935-0360</b></p> <p>IL License Number (9 digit): <b>0060-001351</b></p> <p>Expiration Date: <b>9/30/2018</b></p> <p>Email Address: <b>marciek@skdcpa.com</b></p>	
<p><b>Annual Financial Report</b> Type of Auditor's Report Issued:</p> <p><input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p><b>Filing Status:</b></p> <p><b>Submit electronic AFR directly to ISBE</b></p> <p>Click on the Link to Submit: <a href="#">Send ISBE a File</a></p>		<p><b>Single Audit Status:</b></p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued?</p>	
<p><b>Annual Financial Report</b> Reviewed by District Superintendent/Administrator</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): <b>Dr. Geneva A. Walters</b></p> <p>Email Address: <b>genevra-walters@ksd111.org</b></p> <p>Telephone: <b>815-933-0700</b></p> <p>Fax Number: <b>815-936-8944</b></p> <p>Signature &amp; Date: </p>		<p><b>Reviewed by Township Treasurer (Cook County only)</b></p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)</p> <p>Township Treasurer Name (type or print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature &amp; Date:</p>		<p><b>Reviewed by Regional Superintendent/Cook ISB</b></p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISB</p> <p>Regional Superintendent/Cook ISB Name (Type or Print): <b>Dr. Gregg Murphy</b></p> <p>Email Address: <b>gmurphy@i-yan.org</b></p> <p>Telephone: <b>815-937-2950</b></p> <p>Fax Number: <b>815-937-2921</b></p> <p>Signature &amp; Date:</p>	

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).

\* 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)**

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

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

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

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

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

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

### Submit AFR Electronically

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

[Attachment Manager Link](#)

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

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

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

### Submit Paper Copy of AFR with Signatures

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

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

### Qualifications of Auditing Firm

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

### AUDITOR'S QUESTIONNAIRE

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

#### PART A - FINDINGS

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

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

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

#### PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☒ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☒ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1997 (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.

1-Four required statements of economic interest were not on file with the County Clerk; 7-The District's legal debt margin is negative as of 6/30/17; 12-See Finding 2017-001; 20-See Finding 2017-002.

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 Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Smith, Koelling, Dykstra & Ohm, P.C.

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2016</b>				Equalized Assessed Valuation (EAV):				286,350,940				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.031684		+ 0.007275		+ 0.002711		= 0.041670		0.000018				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	57,990,526		60,748,288		(2,757,762)		5,845,097						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		0		0		0		0				
23	Other		Total										
24	0		0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
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,		39,516,430										
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 39,625,403										
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	<b>Comments:</b>												
54													
55													
56													
57													
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59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Kankakee School District #111  
**District Code:** 32-046-1110-25  
**County Name:** Kankakee

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

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	5,845,097.00	0.101	<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	57,630,886.00		<b>Value</b>	1.05
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(359,640.00)			

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>3</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	60,748,288.00	1.054	<b>Adjustment</b>	0
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	57,630,886.00		<b>Weight</b>	0.35
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		(359,640.00)		<b>Value</b>	1.05
Possible Adjustment:					

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>2</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	5,868,694.00	34.77	<b>Weight</b>	0.10
		168,745.24		<b>Value</b>	0.20

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

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
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	<b>Weight</b>	0.10
		10,142,407.12		<b>Value</b>	0.40

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

Long-Term Debt Outstanding (P3, Cell H37)		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>1</b>
Total Long-Term Debt Allowed (P3, Cell H31)		39,625,403.00	(0.27)	<b>Weight</b>	0.10
		39,516,429.72		<b>Value</b>	0.10

**Total Profile Score: 2.80 \***

**Estimated 2018 Financial Profile Designation: WARNING**

\* 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	<b>ASSETS</b> <b>(Enter Whole Dollars)</b>	<b>Acct.</b> <b>#</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Debt Services</b>	<b>Transportation</b>	<b>Municipal Retirement/Social Security</b>	<b>Capital Projects</b>	<b>Working Cash</b>	<b>Tort</b>	<b>Fire Prevention &amp; Safety</b>
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		301,598	15,875		553,454	1,622,594	1,726,173	4,997,767	389,681	304,038
5	Investments	120			98,847			29,967,454			
6	Taxes Receivable	130									
7	Interfund Receivables	140						23,431			
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		301,598	15,875	98,847	553,454	1,622,594	31,717,058	4,997,767	389,681	304,038
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	23,431								
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	166				90				
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		23,597	0	0	0	90	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714						29,967,454			
39	Unreserved Fund Balance	730	278,001	15,875	98,847	553,454	1,622,504	1,749,604	4,997,767	389,681	304,038
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		301,598	15,875	98,847	553,454	1,622,594	31,717,058	4,997,767	389,681	304,038

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		225,605	
17	Building & Building Improvements	230		61,874,391	
18	Site Improvements & Infrastructure	240		3,231,418	
19	Capitalized Equipment	250		24,451,355	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			98,847
22	Amount to be Provided for Payment on Long-Term Debt	350			39,526,556
23	<b>Total Capital Assets</b>			89,782,769	39,625,403
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			39,625,403
37	<b>Total Long-Term Liabilities</b>				39,625,403
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			89,782,769	
41	<b>Total Liabilities and Fund Balance</b>		0	89,782,769	39,625,403



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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) 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
2											
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	9,394,424	2,101,326	2,406,203	662,044	2,300,305	70,404	4,319	413,777	82,813
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	29,910,799	3,050,000	0	1,273,311	0	0	0	0	0
7	FEDERAL SOURCES	4000	11,594,303	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		50,899,526	5,151,326	2,406,203	1,935,355	2,300,305	70,404	4,319	413,777	82,813
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	21,565,941								
10	<b>Total Receipts/Revenues</b>		72,465,467	5,151,326	2,406,203	1,935,355	2,300,305	70,404	4,319	413,777	82,813
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	31,865,077				565,280				
13	Support Services	2000	18,736,963	5,298,323		3,224,885	1,063,587	619,726		757,489	23,400
14	Community Services	3000	943,338	0		0	26,906				
15	Payments to Other Districts & Governmental Units	4000	679,702	0	0	0	0	0			0
16	Debt Service	5000	0	0	3,218,009	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		52,225,080	5,298,323	3,218,009	3,224,885	1,655,773	619,726		757,489	23,400
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	21,565,941	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		73,791,021	5,298,323	3,218,009	3,224,885	1,655,773	619,726		757,489	23,400
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		(1,325,554)	(146,997)	(811,806)	(1,289,530)	644,532	(549,322)	4,319	(343,712)	59,413
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	87,804								
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 <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210			30,580,000						
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			350,572						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			9,068						
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	804,986		731,332			19,890,000			
44	<b>Total Other Sources of Funds</b>		892,790	0	31,670,972	0	0	19,890,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

	A	B	C	D	E	F	G	H	I	J	K
1	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
2											
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							87,804		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	350,572								
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	9,068								
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	209,203		30,989,150			235,255			
76	<b>Total Other Uses of Funds</b>		568,843	0	30,989,150	0	0	235,255	87,804	0	0
77	<b>Total Other Sources/Uses of Funds</b>		323,947	0	681,822	0	0	19,654,745	(87,804)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,001,607)	(146,997)	(129,984)	(1,289,530)	644,532	19,105,423	(83,485)	(343,712)	59,413
79	<b>Fund Balances - July 1, 2016</b>		1,279,608	162,872	228,831	1,842,984	977,972	12,611,635	5,081,252	733,393	244,625
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2017</b>		278,001	15,875	98,847	553,454	1,622,504	31,717,058	4,997,767	389,681	304,038

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		7,716,612	1,682,324	2,404,884	661,383	1,034,119		4,263	413,426	82,810
6	Leasing Purposes Levy <sup>8</sup>	1130	0								
7	Special Education Purposes Levy	1140	4,263								
8	FICA/Medicare Only Purposes Levies	1150					1,034,006				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>7,720,875</b>	<b>1,682,324</b>	<b>2,404,884</b>	<b>661,383</b>	<b>2,068,125</b>	<b>0</b>	<b>4,263</b>	<b>413,426</b>	<b>82,810</b>
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	3,366	808		314					
15	Payments from Local Housing Authorities	1220	2,636	617	1,234	224	449		56	336	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,480,198	358,185			231,658				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0								
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,486,200</b>	<b>359,610</b>	<b>1,234</b>	<b>538</b>	<b>232,107</b>	<b>0</b>	<b>56</b>	<b>336</b>	<b>0</b>
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	3,875								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>3,875</b>								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				100					
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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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	<b>Total Transportation Fees</b>					100					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	272	59	85	23	73	70,404		15	3
66	Gain or Loss on Sale of Investments	1520	0								
67	<b>Total Earnings on Investments</b>		272	59	85	23	73	70,404	0	15	3
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	16,757								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	1,779								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	84,280								
75	<b>Total Food Service</b>		102,816								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	23,122								
78	Admissions - Other (Describe & Itemize)	1719	0								
79	Fees	1720	36,747								
80	Book Store Sales	1730	0								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0								
82	<b>Total District/School Activity Income</b>		59,869	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	3,655								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	3,939								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		7,594								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	48,470							
96	Contributions and Donations from Private Sources	1920	0								
97	Impact Fees from Municipal or County Governments	1930	0								
98	Services Provided Other Districts	1940	0								
99	Refund of Prior Years' Expenditures	1950	0								
100	Payments of Surplus Moneys from TIF Districts	1960	0								
101	Drivers' Education Fees	1970	9,000								
102	Proceeds from Vendors' Contracts	1980	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
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	0								
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	0	9,373							
107	Other Local Revenues (Describe & Itemize)	1999	3,923	1,490							
108	<b>Total Other Revenue from Local Sources</b>		12,923	59,333	0	0	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	9,394,424	2,101,326	2,406,203	662,044	2,300,305	70,404	4,319	413,777	82,813
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0								
112	Flow-through Revenue from Federal Sources	2200	0								
113	Other Flow-Through (Describe & Itemize)	2300	0								
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	26,987,498	3,050,000							
118	General State Aid - Hold Harmless/Supplemental	3002	0								
119	Reorganization Incentives (Accounts 3005-3021)	3005	0								
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0								
121	<b>Total Unrestricted Grants-In-Aid</b>		26,987,498	3,050,000	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	132,230								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	566,282								
126	Special Education - Personnel	3110	919,920								
127	Special Education - Orphanage - Individual	3120	22,267								
128	Special Education - Orphanage - Summer Individual	3130	0								
129	Special Education - Summer School	3145	0								
130	Special Education - Other (Describe & Itemize)	3199	0								
131	<b>Total Special Education</b>		1,640,699	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0								
134	CTE - Secondary Program Improvement (CTEI)	3220	0								
135	CTE - WECEP	3225	0								
136	CTE - Agriculture Education	3235	0								
137	CTE - Instructor Practicum	3240	0								
138	CTE - Student Organizations	3270	0								
139	CTE - Other (Describe & Itemize)	3299	0								
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	80,422								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
144	<b>Total Bilingual Ed</b>		80,422				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 #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	14,767								
146	School Breakfast Initiative	3365	0								
147	Driver Education	3370	39,350								
148	Adult Ed (from ICCB)	3410	0								
149	Adult Ed - Other (Describe & Itemize)	3499	0								
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500	0			820,732					
152	Transportation - Special Education	3510	0			448,902					
153	Transportation - Other (Describe & Itemize)	3599	0								
154	<b>Total Transportation</b>		0	0		1,269,634	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0								
157	Truant Alternative/Optional Education	3695	0								
158	Early Childhood - Block Grant	3705	845,300								
159	Reading Improvement Block Grant	3715	0								
160	Reading Improvement Block Grant - Reading Recovery	3720	0								
161	Continued Reading Improvement Block Grant	3725	0								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0								
163	Chicago General Education Block Grant	3766	0								
164	Chicago Educational Services Block Grant	3767	0								
165	School Safety & Educational Improvement Block Grant	3775	0								
166	Technology - Technology for Success	3780	0								
167	State Charter Schools	3815	0								
168	Extended Learning Opportunities - Summer Bridges	3825	0								
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	302,763			3,677					
172	<b>Total Restricted Grants-In-Aid</b>		2,923,301	0	0	1,273,311	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	29,910,799	3,050,000	0	1,273,311	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001	0								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0								
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	2,300,353								
181	Construction (Impact Aid)	4050	0								
182	MAGNET	4060	0								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	282,979								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		2,583,332	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100	0								
188	Title VI - District Projects	4105	0								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0								
190	Title VI - Other (Describe & Itemize)	4199	0								
191	<b>Total Title VI</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0								
194	National School Lunch Program	4210	2,208,713								
195	Special Milk Program	4215	0								
196	School Breakfast Program	4220	707,194								
197	Summer Food Service Program	4225	0								
198	Child Adult Care Food Program	4226	56,168								
199	Fresh Fruits & Vegetables	4240	46,320								
200	Food Service - Other (Describe & Itemize)	4299	0								
201	<b>Total Food Service</b>		3,018,395				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	2,961,536								
204	Title I - Low Income - Neglected, Private	4305	0								
205	Title I - Comprehensive School Reform	4332	0								
206	Title I - Reading First	4334	0								
207	Title I - Even Start	4335	0								
208	Title I - Reading First SEA Funds	4337	0								
209	Title I - Migrant Education	4340	87,638								
210	Title I - Other (Describe & Itemize)	4399	523,650								
211	<b>Total Title I</b>		3,572,824	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0								
214	Title IV - 21st Century Comm Learning Centers	4421	0								
215	Title IV - Other (Describe & Itemize)	4499	0								
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	35,345								
219	Fed - Spec Education - Preschool Discretionary	4605	0								
220	Fed - Spec Education - IDEA - Flow Through	4620	1,495,307								
221	Fed - Spec Education - IDEA - Room & Board	4625	26,273								
222	Fed - Spec Education - IDEA - Discretionary	4630	0								
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0								
224	<b>Total Federal - Special Education</b>		1,556,925	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0								
227	CTE - Other (Describe & Itemize)	4799	0								
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0								
230	ARRA - General State Aid - Education Stabilization	4850	0								
231	ARRA - Title I - Low Income	4851	0								
232	ARRA - Title I - Neglected, Private	4852	0								
233	ARRA - Title I - Delinquent, Private	4853	0								
234	ARRA - Title I - School Improvement (Part A)	4854	0								
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0								
236	ARRA - IDEA - Part B - Preschool	4856	0								
237	ARRA - IDEA - Part B - Flow-Through	4857	0								
238	ARRA - Title IID - Technology-Formula	4860	0								
239	ARRA - Title IID - Technology-Competitive	4861	0								
240	ARRA - McKinney - Vento Homeless Education	4862	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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863	0								
242	Impact Aid Formula Grants	4864	0								
243	Impact Aid Competitive Grants	4865	0								
244	Qualified Zone Academy Bond Tax Credits	4866	0								
245	Qualified School Construction Bond Credits	4867	0								
246	Build America Bond Tax Credits	4868	0								
247	Build America Bond Interest Reimbursement	4869	0								
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0								
249	Other ARRA Funds - II	4871	0								
250	Other ARRA Funds - III	4872	0								
251	Other ARRA Funds - IV	4873	0								
252	Other ARRA Funds - V	4874	0								
253	ARRA - Early Childhood	4875	0								
254	Other ARRA Funds VII	4876	0								
255	Other ARRA Funds VIII	4877	0								
256	Other ARRA Funds IX	4878	0								
257	Other ARRA Funds X	4879	0								
258	Other ARRA Funds Ed Job Fund Program	4880	0								
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0								
262	Advanced Placement Fee/International Baccalaureate	4904	0								
263	Title III - Immigrant Education Program (IEP)	4905	0								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	80,980								
265	Learn & Serve America	4910	0								
266	McKinney Education for Homeless Children	4920	0								
267	Title II - Eisenhower Professional Development Formula	4930	0								
268	Title II - Teacher Quality	4932	191,371								
269	Federal Charter Schools	4960	0								
270	Medicaid Matching Funds - Administrative Outreach	4991	153,306								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	330,545								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	106,625								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		9,010,971	0	0	0	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	11,594,303	0	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		50,899,526	5,151,326	2,406,203	1,935,355	2,300,305	70,404	4,319	413,777	82,813



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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	13,570,064	3,984,138	460,059	1,329,681	809	3,560	86,110		19,434,421	20,308,274
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	1,190,491	346,035	454	48,685					1,585,665	1,642,128
8	Special Education Programs (Functions 1200-1220)	1200	5,372,025	1,455,590	108,703	137,835	114,942		62,125		7,251,220	7,419,583
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	743,661	95,127	76,390	74,589	1,099	14,189	1,398		1,006,453	1,074,200
15	Summer School Programs	1600	26,156	12,355							38,511	
16	Gifted Programs	1650	464,808	155,402	10,126	2,735					633,071	711,031
17	Driver's Education Programs	1700	182,897	51,628	2,438						236,963	152,100
18	Bilingual Programs	1800	1,220,573	341,799	42,500	73,901					1,678,773	1,855,285
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									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	<b>Total Instruction<sup>10</sup></b>	<b>1000</b>	<b>22,770,675</b>	<b>6,442,074</b>	<b>700,670</b>	<b>1,667,426</b>	<b>116,850</b>	<b>17,749</b>	<b>149,633</b>	<b>0</b>	<b>31,865,077</b>	<b>33,162,601</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	698,527	182,543	6,579	15,012					902,661	796,700
37	Guidance Services	2120	307,404	77,642							385,046	418,800
38	Health Services	2130	689,534	111,318	56,727	7,184	4,434				869,197	669,703
39	Psychological Services	2140	285,370	54,891	13,099	9,943					363,303	449,900
40	Speech Pathology & Audiology Services	2150	528,196	139,795	7,750	2,978					678,719	648,100
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190									0	
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,509,031</b>	<b>566,189</b>	<b>84,155</b>	<b>35,117</b>	<b>4,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,198,926</b>	<b>2,983,203</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,088,480	288,954	1,055,139	440,571			1,825		2,874,969	2,318,280
45	Educational Media Services	2220	616,321	197,592		3,651					817,564	849,050
46	Assessment & Testing	2230	189,167	30,832	27,807						247,806	485,746
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,893,968</b>	<b>517,378</b>	<b>1,082,946</b>	<b>444,222</b>	<b>0</b>	<b>0</b>	<b>1,825</b>	<b>0</b>	<b>3,940,339</b>	<b>3,653,076</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310			202,061	4,309		26,199			232,569	263,000
50	Executive Administration Services	2320	1,010,331	237,912	166,398	30,992	2,771	5,909	576		1,454,889	683,410
51	Special Area Administration Services	2330	347,085	95,774	3,640	4,573	4,995		1,909		457,976	460,220
52	Tort Immunity Services	2360 - 2370	10,177	4,210	264,145	5,505					284,037	280,000
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,367,593</b>	<b>337,896</b>	<b>636,244</b>	<b>45,379</b>	<b>7,766</b>	<b>32,108</b>	<b>2,485</b>	<b>0</b>	<b>2,429,471</b>	<b>1,686,630</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	(Enter Whole Dollars)											
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	2,698,244	593,313	2,153	1,728		1,592			3,297,030	3,275,200
56	Other Support Services - School Admin (Describe & Itemize)	2490	487								487	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,698,731</b>	<b>593,313</b>	<b>2,153</b>	<b>1,728</b>	<b>0</b>	<b>1,592</b>	<b>0</b>	<b>0</b>	<b>3,297,517</b>	<b>3,275,200</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	35,459	5,916	1,484	444			599		43,902	113,139
60	Fiscal Services	2520	346,822	57,726	56,479	12,043			179		473,249	390,121
61	Operation & Maintenance of Plant Services	2540	105,583	44,956	69,703	51,268					271,510	149,588
62	Pupil Transportation Services	2550			733,645		31,789				765,434	775,213
63	Food Services	2560	1,100,408	137,705	6,569	1,488,238		4,455			2,737,375	2,894,490
64	Internal Services	2570	17,281	2,315							19,596	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,605,553</b>	<b>248,618</b>	<b>867,880</b>	<b>1,551,993</b>	<b>31,789</b>	<b>4,455</b>	<b>778</b>	<b>0</b>	<b>4,311,066</b>	<b>4,322,551</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610			59,851						59,851	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630	29,707	1,362							31,069	24,000
70	Staff Services	2640	355								355	292,120
71	Data Processing Services	2660	120,719	18,641	744,058	359,956	187,050	300	21,000		1,451,724	994,060
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>150,781</b>	<b>20,003</b>	<b>803,909</b>	<b>359,956</b>	<b>187,050</b>	<b>300</b>	<b>21,000</b>	<b>0</b>	<b>1,542,999</b>	<b>1,310,180</b>
73	Other Support Services (Describe & Itemize)	2900	749	14,180		1,716					16,645	1,700
74	<b>Total Support Services</b>	<b>2000</b>	<b>10,226,406</b>	<b>2,297,577</b>	<b>3,477,287</b>	<b>2,440,111</b>	<b>231,039</b>	<b>38,455</b>	<b>26,088</b>	<b>0</b>	<b>18,736,963</b>	<b>17,232,540</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>550,908</b>	<b>150,893</b>	<b>196,230</b>	<b>45,307</b>					<b>943,338</b>	<b>838,182</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110						15,000			15,000	30,000
79	Payments for Special Education Programs	4120			119,306			328,691			447,997	446,000
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140						216,705			216,705	175,000
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	15,000
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>119,306</b>			<b>560,396</b>			<b>679,702</b>	<b>666,000</b>
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			119,306			560,396			679,702	666,000
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
114	<b>Total Direct Disbursements/Expenditures</b>		33,547,989	8,890,544	4,493,493	4,152,844	347,889	616,600	175,721	0	52,225,080	51,899,323
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,325,554)	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530									0	
124	Operation & Maintenance of Plant Services	2540	2,688,367	389,716	896,009	1,166,756	140,312		17,163		5,298,323	4,695,000
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	<b>Total Support Services - Business</b>	<b>2500</b>	2,688,367	389,716	896,009	1,166,756	140,312	0	17,163	0	5,298,323	4,695,000
128	Other Support Services (Describe & Itemize)	2900									0	
129	<b>Total Support Services</b>	<b>2000</b>	2,688,367	389,716	896,009	1,166,756	140,312	0	17,163	0	5,298,323	4,695,000
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Special Education Programs	4120									0	
134	Payments for CTE Programs	4140									0	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110									0	
142	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
144	State Aid Anticipation Certificates	5140									0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
147	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
148	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
150	<b>Total Direct Disbursements/Expenditures</b>		2,688,367	389,716	896,009	1,166,756	140,312	0	17,163	0	5,298,323	4,695,000
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										(146,997)	
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
157	Tax Anticipation Warrants	5110									0	
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						92,079			92,079	
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						92,079			92,079	0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						697,458			697,458	
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
164								2,425,572			2,425,572	2,725,458
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						2,900			2,900	3,000
166	<b>Total Debt Services</b>	<b>5000</b>			0			3,218,009			3,218,009	2,728,458
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
168	<b>Total Disbursements/ Expenditures</b>				0			3,218,009			3,218,009	2,728,458
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(811,806)	
170												
171	<b>40 - TRANSPORTATION FUND (TR)</b>											
172	<b>SUPPORT SERVICES (TR)</b>											
173	<b>SUPPORT SERVICES - PUPILS</b>											
174	Other Support Services - Pupils (Describe & Itemize)	2190									0	
175	<b>SUPPORT SERVICES - BUSINESS</b>											
176	Pupil Transportation Services	2550	35,799		2,959,991	229,095					3,224,885	2,955,000
177	Other Support Services (Describe & Itemize)	2900									0	
178	<b>Total Support Services</b>	<b>2000</b>	35,799	0	2,959,991	229,095	0	0	0	0	3,224,885	2,955,000
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110									0	
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	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	
194	Tax Anticipation Notes	5120									0	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
196	State Aid Anticipation Certificates	5140									0	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>										0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		35,799	0	2,959,991	229,095	0	0	0	0	3,224,885	2,955,000
205	Excess (Deficiency) of Receipts/Revenues Over											
206	Disbursements/Expenditures										(1,289,530)	
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		237,205							237,205	207,200
210	Pre-K Programs	1125		2,492							2,492	
211	Special Education Programs (Functions 1200-1220)	1200		256,689							256,689	275,700
212	Special Education Programs - Pre-K	1225									0	
213	Remedial and Supplemental Programs - K-12	1250									0	
214	Remedial and Supplemental Programs - Pre-K	1275									0	
215	Adult/Continuing Education Programs	1300									0	
216	CTE Programs	1400									0	
217	Interscholastic Programs	1500		32,331							32,331	7,700
218	Summer School Programs	1600		893							893	
219	Gifted Programs	1650		6,242							6,242	6,000
220	Driver's Education Programs	1700		2,458							2,458	
221	Bilingual Programs	1800		26,970							26,970	34,400
222	Truants' Alternative & Optional Programs	1900									0	
223	Total Instruction	1000		565,280							565,280	531,000
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		10,203							10,203	11,100
227	Guidance Services	2120		4,238							4,238	6,000
228	Health Services	2130		75,129							75,129	70,000
229	Psychological Services	2140		4,623							4,623	5,000
230	Speech Pathology & Audiology Services	2150		7,254							7,254	6,600
231	Other Support Services - Pupils (Describe & Itemize)	2190									0	
232	Total Support Services - Pupils	2100		101,447							101,447	98,700
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		28,672							28,672	16,300
235	Educational Media Services	2220		13,129							13,129	9,600
236	Assessment & Testing	2230		4,882							4,882	6,900
237	Total Support Services - Instructional Staff	2200		46,683							46,683	32,800

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
239	Board of Education Services	2310		36							36	
240	Executive Administration Services	2320		24,616							24,616	30,700
241	Service Area Administrative Services	2330		9,769							9,769	19,200
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		1,721							1,721	
249	Reciprocal Insurance Payments	2368									0	
250	Legal Services	2369									0	
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>36,142</b>							<b>36,142</b>	<b>49,900</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
253	Office of the Principal Services	2410		181,829							181,829	160,400
254	Other Support Services - School Administration (Describe & Itemize)	2490		86							86	
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>181,915</b>							<b>181,915</b>	<b>160,400</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>											
257	Direction of Business Support Services	2510		674							674	500
258	Fiscal Services	2520		59,414							59,414	83,200
259	Facilities Acquisition & Construction Services	2530									0	
260	Operation & Maintenance of Plant Services	2540		427,885							427,885	435,100
261	Pupil Transportation Services	2550									0	
262	Food Services	2560		191,318							191,318	207,977
263	Internal Services	2570		3,048							3,048	14,700
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>682,339</b>							<b>682,339</b>	<b>741,477</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>											
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620									0	
268	Information Services	2630		2,863							2,863	1,054
269	Staff Services	2640		140							140	
270	Data Processing Services	2660		12,007							12,007	20,388
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>15,010</b>							<b>15,010</b>	<b>21,442</b>
272	Other Support Services (Describe & Itemize)	2900		51							51	
273	<b>Total Support Services</b>	<b>2000</b>		<b>1,063,587</b>							<b>1,063,587</b>	<b>1,104,719</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		26,906							26,906	
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
281	Tax Anticipation Warrants	5110									0	
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	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150									0	
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
288	<b>Total Disbursements/Expenditures</b>			1,655,773				0			1,655,773	1,635,719
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										644,532	
290												
291	<b>60 - CAPITAL PROJECTS (CP)</b>											
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
293	<b>SUPPORT SERVICES - BUSINESS</b>											
294	Facilities Acquisition and Construction Services	2530			195,698	15,984	403,449		4,595		619,726	12,700,000
295	Other Support Services (Describe & Itemize)	2900									0	
296	<b>Total Support Services</b>	<b>2000</b>	0	0	195,698	15,984	403,449	0	4,595	0	619,726	12,700,000
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
299	Payments to Other Govt Units (In-State)	4100									0	
300	Payments for Special Education Programs	4120									0	
301	Payments for CTE Programs	4140									0	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
305	<b>Total Disbursements/ Expenditures</b>		0	0	195,698	15,984	403,449	0	4,595	0	619,726	12,700,000
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(549,322)	
307												
308	<b>70 - WORKING CASH (WC)</b>											
309												
310	<b>80 - TORT FUND (TF)</b>											
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
312	Claims Paid from Self Insurance Fund	2361									0	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			678,034						678,034	675,000
314	Unemployment Insurance Payments	2363			60,395						60,395	50,000
315	Insurance Payments (Regular or Self-Insurance)	2364			19,060						19,060	312,000
316	Risk Management and Claims Services Payments	2365									0	25,000
317	Judgment and Settlements	2366									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
319	Reciprocal Insurance Payments	2368									0	
320	Legal Services	2369									0	
321	Property Insurance (Buildings & Grounds)	2371									0	
322	Vehicle Insurance (Transportation)	2372									0	
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	757,489	0	0	0	0	0	757,489	1,062,000
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
326	Tax Anticipation Warrants	5110									0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150									0	
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
331	<b>Total Disbursements/Expenditures</b>		0	0	757,489	0	0	0	0	0	757,489	1,062,000
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(343,712)	
333												
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
336	<b>SUPPORT SERVICES - BUSINESS</b>											
337	Facilities Acquisition & Construction Services	2530									0	
338	Operation & Maintenance of Plant Services	2540			23,400						23,400	10,000
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	23,400	0	0	0	0	0	23,400	10,000
340	Other Support Services (Describe & Itemize)	2900									0	
341	<b>Total Support Services</b>	<b>2000</b>	0	0	23,400	0	0	0	0	0	23,400	10,000
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110									0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
352	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
354	<b>Total Disbursements/Expenditures</b>		0	0	23,400	0	0	0	0	0	23,400	10,000
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										59,413	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2016 Levy)	<b>Taxes Received</b> (from 2015 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2016 Levy)	<b>Estimated Taxes Due</b> (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	7,716,612		7,716,612	9,072,743	9,072,743
5	Operations & Maintenance	1,682,324		1,682,324	2,083,203	2,083,203
6	Debt Services **	2,404,884		2,404,884	2,794,213	2,794,213
7	Transportation	661,383		661,383	776,297	776,297
8	Municipal Retirement	1,034,119		1,034,119	1,212,983	1,212,983
9	Capital Improvements	0		0		0
10	Working Cash	4,263		4,263	5,154	5,154
11	Tort Immunity	413,426		413,426	485,365	485,365
12	Fire Prevention & Safety	82,810		82,810	97,359	97,359
13	Leasing Levy	0		0		0
14	Special Education	4,263		4,263	8,018	8,018
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,034,006		1,034,006	1,212,983	1,212,983
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	15,038,090	0	15,038,090	17,748,318	17,748,318
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b> <b>Beginning 07/01/16</b>	<b>Issued 07/01/16</b> <b>Through 06/30/17</b>	<b>Retired 07/01/16</b> <b>Through 06/30/17</b>	<b>Outstanding</b> <b>Ending 06/30/17</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>									
4	<b>ANTICIPATION NOTES (CPPRT)</b>									
5	<b>Total CPPRT Notes</b>					0				
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
7	Educational Fund					0				
8	Operations & Maintenance Fund					0				
9	Debt Services - Construction					0				
10	Debt Services - Working Cash					0				
11	Debt Services - Refunding Bonds					0				
12	Transportation Fund					0				
13	Municipal Retirement/Social Security Fund					0				
14	Fire Prevention & Safety Fund					0				
15	Other - (Describe & Itemize)					0				
16	<b>Total TAWs</b>		0	0	0	0				
17	<b>TAX ANTICIPATION NOTES (TAN)</b>									
18	Educational Fund					0				
19	Operations & Maintenance Fund					0				
20	Fire Prevention & Safety Fund					0				
21	Other - (Describe & Itemize)					0				
22	<b>Total TANs</b>		0	0	0	0				
23	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
26	<b>Total GSAACs (All Funds)</b>					0				
27	<b>OTHER SHORT-TERM BORROWING</b>									
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>		10,538,400	19,890,000	30,428,400	0				
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue</b> (mm/dd/yy)	<b>Amount of Original</b> <b>Issue</b>	<b>Type of Issue *</b>	<b>Outstanding</b> <b>Beginning 07/1/16</b>	<b>Issued 7/1/16 thru</b> <b>6/30/17</b>	<b>Any differences</b> <b>described and</b> <b>itemized</b>	<b>Retired 7/1/16 thru</b> <b>6/30/17</b>	<b>Outstanding</b> <b>Ending 6/30/17</b>	<b>Amount to be</b> <b>Provided for</b> <b>Payment on Long-</b> <b>Term Debt</b>
31	2012 Bond	03/06/12	6,385,000	3, 1	4,835,000			2,075,000	2,760,000	2,661,153
32	Capital Lease - Technology Equipment	04/15/12	302,313	7	61,267			61,267	0	0
33	2014 Bond	03/13/14	5,900,000	1	5,590,000				5,590,000	5,590,000
34	Note Payable - Equipment	08/01/14	300,000	8	179,722			57,973	121,749	121,749
35	2016 QSCB Bond	07/25/16	10,200,000	6		10,200,000			10,200,000	10,200,000
36	2017B QSCB Bond	06/06/17	19,620,000	6		19,620,000			19,620,000	19,620,000
37	2017C Bond	06/06/17	760,000	6		760,000			760,000	760,000
38	Capital Lease - Technology Equipment	08/15/16	746,561	7	746,561			192,437	554,124	554,124
39	Capital Lease - Servers	07/01/16	58,425	7		58,425		38,895	19,530	19,530
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			44,272,299		10,665,989	31,384,986	0	2,425,572	39,625,403	39,526,556
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 Capital Lease							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K				
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>														
2	<b>Description</b> (Enter Whole Dollars)					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>				
3	<b>Cash Basis Fund Balance as of July 1, 2016</b>							0			0				
4	<b>RECEIPTS:</b>														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100		4,263							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees					10-1970					9,000				
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370					39,350				
10	Other Receipts (Describe & Itemize on tab "Itemization 32")					--									
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	<b>Total Receipts</b>						0	4,263	0	0	48,350				
13	<b>DISBURSEMENTS:</b>														
14	Instruction					10 or 50-1000		4,263			48,350				
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					10, 20, 40-2360-2370									
17	<b>DEBT SERVICE</b>														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/ Purchase Principal Retired)					30-5300									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")					30-5400									
21	<b>Total Debt Services</b>									0					
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")					--									
23	<b>Total Disbursements</b>						0	4,263	0	0	48,350				
24	<b>Ending Cash Basis Fund Balance as of June 30, 2017</b>						0	0	0	0	0				
25	<b>Reserved Fund Balance</b>					714									
26	<b>Unreserved Fund Balance</b>					730	0	0	0	0	0				
27															
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>														
29															
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	<table border="1"> <tr> <td>Total Claims Payments:</td> <td></td> </tr> <tr> <td>Total Reserve Remaining:</td> <td></td> </tr> </table>											Total Claims Payments:		Total Reserve Remaining:	
Total Claims Payments:															
Total Reserve Remaining:															
33	Using the following categories, list all other Tort Immunity expenditures <u>not</u>														
34	included in line 30 above. Include the total dollar amount for each category.														
35	<b>Expenditures:</b>														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act														
37	Unemployment Insurance Act														
38	Insurance (Regular or Self-Insurance)														
39	Risk Management and Claims Service														
40	Judgments/Settlements														
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction														
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)														
43	Legal Services														
44	Principal and Interest on Tort Bonds														
45															
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances														
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 <b>other</b> than Tort Immunity Fund (80).														
48	<sup>b</sup> 55 ILCS 5/5-1006.7														

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning 7/1/16</b>	<b>Add: Additions 2016-2017</b>	<b>Less: Deletions 2016-2017</b>	<b>Cost Ending 6/30/17</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/16</b>	<b>Add: Depreciation Allowable 2016-2017</b>	<b>Less: Depreciation Deletions 2016-2017</b>	<b>Accumulated Depreciation Ending 6/30/17</b>	<b>Ending Balance Undepreciated 6/30/17</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	225,605			225,605						225,605
6	Depreciable Land	222				0					0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	61,640,005	234,386		61,874,391	50	29,504,645	1,354,055		30,858,700	31,015,691
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,024,542	206,876		3,231,418	20	1,478,021	117,821		1,595,842	1,635,576
11	<b>Capitalized Equipment</b>	<b>250</b>					10					
12	10 Yr Schedule	251	20,776,369	298,327		21,074,696		18,336,882	515,915		18,852,797	2,221,899
13	5 Yr Schedule	252	1,146,771	152,061	32,659	1,266,173	5	1,040,126	58,741		1,098,867	167,306
14	3 Yr Schedule	253	2,110,486			2,110,486	3	1,875,053	190,198		2,065,251	45,235
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	88,923,778	891,650	32,659	89,782,769	10	52,234,727	2,236,730	0	54,471,457	35,311,312
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				197,479			19,748			
18	<b>Allowable Depreciation</b>							2,256,478				

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	52,225,080	
9	O&M	Expenditures 15-22, L150	Total Expenditures		5,298,323	
10	DS	Expenditures 15-22, L168	Total Expenditures		3,218,009	
11	TR	Expenditures 15-22, L204	Total Expenditures		3,224,885	
12	MR/SS	Expenditures 15-22, L288	Total Expenditures		1,655,773	
13	TORT	Expenditures 15-22, L331	Total Expenditures		757,489	
14			<b>Total Expenditures</b>	\$	<b>66,379,559</b>	
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		1,585,665	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		38,511	
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 Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		943,338	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		679,702	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		347,889	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		175,721	
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		140,312	
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment		17,163	
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		2,425,572	
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		2,492	
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs		893	
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services		26,906	
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units		0	
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>	\$	<b>6,384,164</b>	
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>		<b>59,995,395</b>	
77			<b>9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12</b>		<b>4,541.78</b>	
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>	\$	<b>13,209.67</b>	
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	100
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			102,816
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			59,869
95	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			3,655
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)			3,939
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			48,470
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts			0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts			0
103	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education			1,640,699
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education			0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed			80,422
107	ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast			14,767
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			39,350
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation			1,269,634
111	ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants			0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy			0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education			0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant			0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery			0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant			0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)			0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant			0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success			0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools			0
123	O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects			0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources			306,440
125	ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)			(2,300,353)
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			2,583,332
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title VI			0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service			3,018,395
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I			3,572,824
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV			0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,495,307
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			26,273
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins			0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments			0
161	ED	Revenues 9-14, L260, Col C	4901 Race to the Top			0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant			0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate			0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			80,980
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			191,371
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			153,306
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			330,545
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)			106,625
174						
175	<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>				<b>\$</b>	<b>12,828,766</b>
176	<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>					<b>47,166,629</b>
177	<b>Total Depreciation Allowance (from page 27, Line 18, Col I)</b>					<b>2,256,478</b>
178	<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>					<b>49,423,107</b>
179	<b>9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))</b>					<b>4,541.78</b>
180	<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>				<b>\$</b>	<b>10,881.88</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)					0		
8	Fiscal Services (1-2520) and (5-2520)					3,000		
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					155,972		
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					1,494,807		
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					264,904		
12	Internal Services (1-2570) and (5-2570)					0		
13	Staff Services (1-2640) and (5-2640)					495		
14	Data Processing Services (1-2660) and (5-2660)					0		
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17								
18				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		32,163,874		32,163,874		
20	<b>Support Services:</b>							
21	Pupil	2100		3,295,939		3,295,939		
22	Instructional Staff	2200		3,985,197		3,985,197		
23	General Admin.	2300		3,212,851		3,212,851		
24	School Admin	2400		3,479,432		3,479,432		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	43,977	0	43,977	0		
27	Fiscal Services	2520	529,484	3,000	529,484	3,000		
28	Oper. & Maint. Plant Services	2540		5,840,243	5,684,271	155,972		
29	Pupil Transportation	2550		3,958,530		3,958,530		
30	Food Services	2560		1,433,886		1,433,886		
31	Internal Services	2570	22,644	0	22,644	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		59,851		59,851		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		33,932		33,932		
36	Staff Services	2640	0	495	0	495		
37	Data Processing Services	2660	1,255,681	0	1,255,681	0		
38	<b>Other:</b>	2900		16,696		16,696		
39	<b>Community Services</b>	3000		970,244		970,244		
40	<b>Total</b>		1,851,786	58,454,170	7,536,057	52,769,899		
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
42			Total Indirect Costs:	1,851,786	Total Indirect costs:	7,536,057		
43			Total Direct Costs:	58,454,170	Total Direct Costs:	52,769,899		
44			=	3.17%	=	14.28%		
45								

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2017</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	Kankakee School District #111						
7	32-046-1110-25						
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 ➡			X	(Limit text to 200 characters, for additional space use line 33 and 38)		
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation			
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits	X	X		Hospital Purchasing Cooperative		
15	Energy Purchasing	X	X				
16	Food Services	X	X				
17	Grant Writing	X	X				
18	Grounds Maintenance Services						
19	Insurance	X	X				
20	Investment Pools						
21	Legal Services	X	X				
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives	X	X		Kankakee Special Education Co-op; Timberline Billing Svcs		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation	X	X				
31	Vocational Education Cooperatives	X	X		Kankakee Area Career Center		
32	All Other Joint/Cooperative Agreements	X	X		IGA Kankakee Park District; HS Swim Co-op; IGA-YMCA		
33	Other	X	X				
34							
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>						
36							
37							
38							
40	<i>Additional space for Column (E) - Name of LEA :</i>						
41							
42							
43							



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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: Kankakee School District #111

RCDT Number: 32-046-1110-25

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	1,454,889		1,454,889	748,700		748,700
2. Special Area Administration Services	2330	457,976		457,976	467,800		467,800
3. Other Support Services - School Administration	2490	487		487	0		0
4. Direction of Business Support Services	2510	43,902	0	43,902	60,400		60,400
5. Internal Services	2570	19,596		19,596	0		0
6. Direction of Central Support Services	2610	59,851		59,851	60,000		60,000
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0		0
8. Totals		2,036,701	0	2,036,701	1,336,900	0	1,336,900
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							-34%

**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. Short Term Debt - Beginning \$10,200,000 2016 Debt Certs called prior to maturity, \$338,400 2016 Working Cash Bonds Issued - \$19,890,000 2017 Debt Certs called prior to maturity; Retired - 2016/2017 Debt Certs, 2016 Working Cash Bonds
2. Audit Check Item 8 - Capital lease proceeds of \$804,986 are not principal from bonds sold and therefore are recorded on line 7990-Other Sources and Uses rather than 7210-Principal from Bonds Sold
3. #1690 - Ed Fund - Other Food Service: \$84,280 Other Food Catering
4. #1829 - Ed Fund - Sales Other: \$3,939 - Other sales
5. #1993 - O&M Fund - Other Local Fees: \$9,373 - Other local fees
6. #1999 - Ed Fund - Other Local Revenues: \$3,923 Donations and miscellaneous reimbursements
7. #1999 - O&M Fund - Other Local Revenues: \$1,490 - Energy Surcharge miscellaneous
8. #3999 - Ed Fund - Other Restricted Revenues from State Sources: \$302,763 State Foster Grandparent Grant, Health Clinic Reimbursement and Grants
9. #3999 - Transportation Fund - Other Restricted Revenues from State Sources: \$3,677 - Vocational Education
10. #4090 - Ed Fund - Other Grants-in-Aid Received Directly from Federal Government: \$282,979 - Federal Foster Grandparents Volun
11. #4399 - Ed Fund - Other Title I: \$521,254 School Improvement Grant; \$2,396 Migrant Incentive = \$523,650
12. #4999 - Ed Fund - Restricted Revenue from Federal Sources: \$100,500 Adolescent Clinic Grant; \$6,125 CFDA 84.367A - Project 4998 = \$106,625
13. #2490 - Ed Fund -Other Support Services-School Admin: (100) \$487 Other Support Services
14. #2900 - Ed Fund - Other Support Services: (100) \$749 Class Salary; (200) \$14,155 FICA; \$25 THIS Admin = \$14,180; (400) \$1,555 Supplies; \$161 Materials = \$1,716
15. #5150 - Debt Services Fund - Other Interest on Short-term Debt: (600) \$12,079 Other Interest on Short-Term Debt
16. #5400 - Debt Services Fund - Debt Services-Other: (600) \$2,900 - Other
17. #2490 - MR/SS Fund - Other Supp Services-School Admin: (200) \$86 Other Supp Services-Sch Admin

Reference Pages.

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

**[Please insert files above]**

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	50,899,526	5,151,326	1,935,355	4,319	57,990,526
7	Direct Expenditures	52,225,080	5,298,323	3,224,885		60,748,288
8	Difference	(1,325,554)	(146,997)	(1,289,530)	4,319	(2,757,762)
9	Fund Balance - June 30, 2017	278,001	15,875	553,454	4,997,767	5,845,097
10						<b>Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the most current fiscal year School District Budget Form 50-36. This plan must result in a balanced operating budget within three years as adopted by the local board of education. (See the School District Budget Form 50-36 -Tab: Deficit BudgetSum Calc 20)</b>
11						
12						
13						

### Audit Checklist

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

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

### Balancing Schedule

#### Check this Section for Error Messages

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is required.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Kankakee School District #111</b>	RCDT NUMBER <b>32-046-1110-25</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>0060-001351</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  <b>Dr. Geneva A. Walters</b>		NAME AND ADDRESS OF AUDIT FIRM <b>Smith, Koelling, Dykstra, &amp; Ohm, P.C.</b> <b>1605 N Convent</b> <b>Bourbonnais IL 60914</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>240 Warren Avenue</b> <b>Kankakee 60901</b>		E-MAIL ADDRESS: <b>marciek@skdocpa.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Marcie Meents Kolberg</b>	
		CPA FIRM TELEPHONE NUMBER <b>815-937-1997</b>	FAX NUMBER <b>815-935-0360</b>

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

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

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**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.



**Kankakee School District #111**  
**32-046-1110-25**  
**SINGLE AUDIT INFORMATION CHECKLIST**

Including, but not limited to:

- ☒ 24. Basis of Accounting
- ☒ 25. Name of Entity
- ☒ 26. Type of Financial Statements
- ☐ na 27. Subrecipient information (**Mark "N/A" if not applicable**)
- ☐ na \* 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.
- ☐ na 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- ☐ na 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).
- ☐ na 36. Questioned Costs have been calculated where there are questioned costs.
- ☐ na 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- ☐ na 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

**Kankakee School District #111  
32-046-1110-25**

**RECONCILIATION OF FEDERAL REVENUES**

**Year Ending June 30, 2017**

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

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 11,594,303
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		264,904
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(330,545)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 11,528,662</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
-----	-----
-----	-----
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<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 11,528,662</b>
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Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 11,535,050

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

4% Administrative Outreach fee withheld from quarterly claim reimbursements, not reported as cash receipts on AFR	\$ (6,388)
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 11,528,662</b>
---------------------------------------	----------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
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**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients		
US DEPARTMENT OF EDUCATION										0
<u>Pass-through from Illinois State Board of Education</u>										0
Title I-Low Income	84.010A	2016-4300	2,064,568	854,714	2,696,170	n/a	223,112	n/a	0	2,919,282
Title I-Low Income	84.010A	2017-4300	0	2,106,822	0	n/a	2,367,494	n/a	200,000	2,567,494
<i>Total CFDA 84.010A</i>			<i>2,064,568</i>	<i>2,961,536</i>	<i>2,696,170</i>		<i>2,590,606</i>			<i>5,286,776</i>
School Improvement Grant (Section 1003g)	84.377A	2016-4339	406,324	521,254	792,161	n/a	135,417	n/a	0	927,578
<i>Total CFDA 84.377A</i>			<i>406,324</i>	<i>521,254</i>	<i>792,161</i>		<i>135,417</i>			<i>927,578</i>
										0
Title I-Migrant Education	84.011A	2017-4340-00	0	817	0	n/a	5,461	n/a	1,000	6,461
Title I-Migrant Education	84.011A	2016-4340-01	0	86,821	11,737	n/a	75,084	n/a	0	86,821
Title I-Migrant Education	84.011A	2017-4340-01	0	0	0	n/a	10,066	n/a	0	10,066
<i>Total CFDA 84.011A</i>			<i>0</i>	<i>87,638</i>	<i>11,737</i>		<i>90,611</i>			<i>102,348</i>
Title I-Migrant Incentive Grant	84.144F	2016-4341	0	2,396	0	n/a	2,396	n/a	0	2,396
Title I-Migrant Incentive Grant	84.144F	2017-4341	0	0	0	n/a	0	n/a	0	0
<i>Total CFDA 84.144F</i>			<i>0</i>	<i>2,396</i>	<i>0</i>		<i>2,396</i>			<i>2,396</i>
										0
										0

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

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

**The accompanying notes are an integral part of this schedule.**

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

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

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

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

Budget
(l)
2,961,768
3,151,496
1,020,059
16,804
92,782
79,645
3,000
2,900

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients		
Special Education Cluster (IDEA)										0
Special Ed-Preschool Flow Through (M)	84.173A	2016-4600	8,314	16,309	18,421	n/a	6,202	n/a	0	24,623
Special Ed-Preschool Flow Through (M)	84.173A	2017-4600	0	19,036	0	n/a	33,328	n/a	0	33,328
Spec Ed-IDEA Flow Through (M)	84.027A	2016-4620	684,825	705,210	1,041,076	n/a	354,307	n/a	0	1,395,383
Spec Ed-IDEA Flow Through (M)	84.027A	2017-4620	0	790,097	0	n/a	1,219,653	n/a	0	1,219,653
Spec Ed-IDEA Flow Through (M)	84.027A	2016-4625	0	26,273	0	n/a	26,273	n/a	0	26,273
Total Special Education Cluster (IDEA) (M)			693,139	1,556,925	1,059,497		1,639,763			2,699,260
Title III-Language Inst Prog-Limited Eng LIPLEP	84.365A	2016-4909	54,376	32,293	74,342	n/a	12,327	n/a	0	86,669
Title III-Language Inst Prog-Limited Eng LIPLEP	84.365A	2017-4909	0	48,687	0	n/a	65,916	n/a	0	65,916
Total CFDA 84.365A			54,376	80,980	74,342		78,243			152,585
Title II-Teacher Quality	84.367A	2016-4932	303,300	159,269	404,667	n/a	57,902	n/a	0	462,569
Title II-Teacher Quality	84.367A	2017-4932	0	32,102	0	n/a	43,403	n/a	35,000	78,403
Total CFDA 84.367A			303,300	191,371	404,667		101,305			505,972
Title III-Bilingual Education Excellence Grant	84.365A	2017-4998	0	6,125	0	n/a	6,125	n/a	0	6,125
Total CFDA 84.365A			0	6,125	0		6,125			6,125
Total pass-through from Illinois State Board of Education			3,521,707	5,408,225	5,038,574		4,644,466			9,683,040
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			<b>3,521,707</b>	<b>5,408,225</b>	<b>5,038,574</b>		<b>4,644,466</b>			<b>9,683,040</b>

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

Budget
(l)
49,939
58,216
1,526,237
1,572,100
0
99,005
86,448
467,826
100,000
8,955

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES										0
<u>Direct from US Dept of Health and Human Services</u>										0
Head Start	93.600	05CH01019701	2,226,868	505,328	2,227,168	n/a	505,028	n/a	0	2,732,196
Head Start	93.600	05CH01019702	0	1,795,025	0	n/a	2,243,637	n/a	0	2,243,637
<i>Total CFDA 93.600</i>			<u>2,226,868</u>	<u>2,300,353</u>	<u>2,227,168</u>		<u>2,748,665</u>			<u>4,975,833</u>
<u>Total direct from US Dept of Health and Human Services</u>			<u>2,226,868</u>	<u>2,300,353</u>	<u>2,227,168</u>		<u>2,748,665</u>			<u>4,975,833</u>
<u>Pass-through from Illinois Dept of Public Health</u>										0
Title XX Community Grants	93.667	66380030D	53,600	0	53,600	n/a	0	n/a	0	53,600
Title XX Community Grants	93.667	76380030E	0	53,600	0	n/a	53,600	n/a	0	53,600
<i>Total CFDA 93.667</i>			<u>53,600</u>	<u>53,600</u>	<u>53,600</u>		<u>53,600</u>			<u>107,200</u>
MCH Block Grant	93.994	66380030D	59,400	0	59,400	n/a	0	n/a	0	59,400
MCH Block Grant	93.994	76380030E	0	46,900	0	n/a	66,155	n/a	0	66,155
<i>Total CFDA 93.994</i>			<u>59,400</u>	<u>46,900</u>	<u>59,400</u>		<u>66,155</u>			<u>125,555</u>
<u>Total pass-through from Illinois Dept of Public Health</u>			<u>113,000</u>	<u>100,500</u>	<u>113,000</u>		<u>119,755</u>			<u>232,755</u>
										0
										0

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

Budget
(l)
0
0
0
0
0
0



**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients			
Pass-through from Illinois Healthcare & Family Services										0	
Medical Assistance Program	93.778	Jul'15-Jun'16	141,251	36,061	177,312	n/a	0	n/a	0	177,312	0
Medical Assistance Program	93.778	Jul'16-Jun'17	0	123,633	0	n/a	166,339	n/a	0	166,339	0
Total CFDA 93.778			141,251	159,694	177,312		166,339			343,651	
Total pass-through from Illinois Healthcare & Family Services			141,251	159,694	177,312		166,339			343,651	
<b>TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICE</b>			<b>2,481,119</b>	<b>2,560,547</b>	<b>2,517,480</b>		<b>3,034,759</b>			<b>5,552,239</b>	
										0	
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>										0	
Direct from Corporation for National and Community Service										0	
Foster Grandparents	94.110	14SFNIL003	300,533	282,979	294,150	n/a	271,388	n/a	0	565,538	0
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			<b>300,533</b>	<b>282,979</b>	<b>294,150</b>		<b>271,388</b>			<b>565,538</b>	
										0	
<b>US DEPARTMENT OF AGRICULTURE</b>										0	
Pass-through from Illinois State Board of Education										0	
Child & Adult Care Food Program	10.558	2016-4226	52,971	7,630	52,971	n/a	7,630	n/a	0	60,601	0
Child & Adult Care Food Program	10.558	2017-4226	0	48,538	0	n/a	48,538	n/a	0	48,538	0
Total CFDA 10.558			52,971	56,168	52,971		56,168			109,139	

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

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

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients		
Fresh Fruits and Vegetables	10.582	2015-4240-14	238	0	238	n/a	0	n/a	0	238
Fresh Fruits and Vegetables	10.582	2016-4240-15	6,921	0	6,921	n/a	0	n/a	0	6,921
Fresh Fruits and Vegetables	10.582	2016-4240-16	38,516	13,561	51,861	n/a	216	n/a	0	52,077
Fresh Fruits and Vegetables	10.582	2017-4240-16	0	3,969	0	n/a	3,969	n/a	0	3,969
Fresh Fruits and Vegetables	10.582	2017-4240-17	0	28,790	0	n/a	28,790	n/a	0	28,790
<i>Total CFDA 10.582</i>			<i>45,675</i>	<i>46,320</i>	<i>59,020</i>		<i>32,975</i>			<i>91,995</i>
										0
<i>Child Nutrition Cluster</i>										0
National School Lunch Program (M)	10.555	2016-4210	1,875,242	387,495	1,875,242	n/a	387,495	n/a	0	2,262,737
National School Lunch Program (M)	10.555	2017-4210	0	1,821,218	0	n/a	1,821,218	n/a	0	1,821,218
Food Donation (Commodities, non-cash) (M)	10.555	32046111025	154,992	226,159	154,992	n/a	226,159	n/a	0	381,151
School Breakfast Program (M)	10.553	2016-4220	595,169	122,917	595,169	n/a	122,917	n/a	0	718,086
School Breakfast Program (M)	10.553	2017-4220	0	584,277	0	n/a	584,277	n/a	0	584,277
<u>Total pass-through Illinois State Board of Education</u>			<u>2,724,049</u>	<u>3,244,554</u>	<u>2,737,394</u>		<u>3,231,209</u>			<u>5,968,603</u>
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			<b>2,724,049</b>	<b>3,244,554</b>	<b>2,737,394</b>		<b>3,231,209</b>			<b>5,968,603</b>
										0
										0

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

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

**The accompanying notes are an integral part of this schedule.**

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

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

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

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

Budget
(l)
0
0
0
0
0
0
0
0
0
0
0
0

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2017**

Federal Grantor/Pass-Through Grantor Subrecipients *	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>				Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)
			Year 7/1/15-6/30/16 (C)	Year 7/1/16-6/30/17 (D)	Year 7/1/15-6/30/16 (E)	Year 7/1/15-6/30/16 Pass through to Subrecipients	Year 7/1/16-6/30/17 (F)	Year 7/1/16-6/30/17 Pass through to Subrecipients		
DEPARTMENT OF DEFENSE										0
<u>Pass-through from Illinois State Board of Education</u>										0
Fresh Fruits and Vegetables (Commodities, non-cash) (M)	10.555	32046111025	65,794	38,745	65,794	n/a	38,745	n/a	0	104,539
<b>TOTAL DEPARTMENT OF DEFENSE</b>			<b>65,794</b>	<b>38,745</b>	<b>65,794</b>		<b>38,745</b>			<b>104,539</b>
<i>Total Child Nutrition Cluster (M)</i>			<i>2,691,197</i>	<i>3,180,811</i>	<i>2,691,197</i>		<i>3,180,811</i>			<i>5,872,008</i>
										0
<b>TOTAL FEDERAL AWARDS</b>			<b>9,093,202</b>	<b>11,535,050</b>	<b>10,653,392</b>		<b>11,220,567</b>			<b>21,873,959</b>
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0

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

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

**The accompanying notes are an integral part of this schedule.**

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

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

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

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



## Kankakee School District #111

32-046-1110-25

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

Year Ending June 30, 2017

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Kankakee School District 111 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

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

**Note 3: Subrecipients**

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

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Kankakee School District 111 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$264,904		
OTHER NON-CASH ASSISTANCE	\$0	Total Non-Cash	<b>\$264,904</b>

**Note 5: Other Information**

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

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

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

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse-GAAP; Unmodified-Regulatory  
(Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?

       YES   X   NO

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.173A, 84.027A	Special Education (IDEA) Cluster	1,639,763
10.553, 10.555	Child Nutrition Cluster	3,180,811
<b>Total Amount Tested as Major</b>		<b>\$4,820,574</b>

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

\$11,220,567

% tested as Major

42.96%

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

\$750,000.00

Auditee qualified as low-risk auditee?

       YES   X   NO

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

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

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

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

the name of the cluster.



**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

Revenues and expenditures should be recorded in accordance with the Illinois State Board of Education (ISBE) Title 23 of the Illinois Administrative Code, Part 100.

**4. Condition**

The District recorded several revenues and expenditures in the incorrect fund, revenue account, function, or object. Audit adjustments were posted to correct the classifications.

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

Revenues - state revenues were recorded as federal and vice versa (audit adjustments of \$238,704), property tax revenues in wrong levy line (\$60,257); Expenditures - copier lease and debt service payments in wrong fund (audit adjustments of \$366,326), textbooks and capital outlay in wrong function (audit adjustments of \$675,731), equipment in wrong object (\$74,514).

**6. Effect**

Prior to audit adjustments, the financial statements were materially incorrect, which could impact decision-making by management and the board related to budgeting and spending.

**7. Cause**

The revenue and account classifications were not reviewed thoroughly to detect and prevent misclassifications.

**8. Recommendation**

The District should be familiar with and refer to Title 23 of the Illinois Administrative Code, Part 100, when classifying revenues and expenditures. The revenues and expenditures should be recorded in the proper fund, revenue account, function, and object.

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

**For ISBE Review**

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

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

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>

**2017- 002**

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

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

**3. Criteria or specific requirement**

Audit adjustments should be posted correctly to the District's general ledger.

**4. Condition**

Fiscal year 2016 audit adjustments were not posted correctly to the general ledger, causing beginning fund balances to be materially misstated prior to audit adjustments.

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

Beginning fund balances for fiscal year 2017 were materially incorrect: the Educational Fund was overstated by \$1,086,678; the Transportation Fund was overstated by \$115,417; the SS/IMRF Fund was understated by \$674,976; and the Capital Projects Fund was understated by \$527,119.

**6. Effect**

Prior to audit adjustments, the financial statements were materially incorrect, which could impact decision-making by management and the board related to budgeting and spending.

**7. Cause**

The financial statements and audit adjustments were not reviewed thoroughly to detect and prevent misclassifications.

**8. Recommendation**

Audit adjustments should be posted correctly to the general ledger. Fund balances should be reviewed to verify all adjustments were posted correctly.

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

**For ISBE Review**

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

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

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

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

Kankakee School District #111  
32-046-1110-25  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ending June 30, 2017

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

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

3. Federal Program Name and Year:      \_\_\_\_\_ NONE \_\_\_\_\_

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

6. Passed Through:      \_\_\_\_\_

7. Federal Agency:      \_\_\_\_\_

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

9. Condition<sup>15</sup>

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

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

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

**For ISBE Review**

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

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

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

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

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2017**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2016-001	The District recorded state and federal grant expenditures of \$674,976 for IMRF and FICA/Medicare in the MR/SS Fund but the related grant revenues were recorded in the Education Fund. State and federal grant expenditures of \$65,133 were recorded in the Transportation Fund but the related grant revenues were recorded in the Education Fund. The District also recorded \$180,550 of federal grant expenditures related to transportation in the Education Fund, but the related grant revenues were recorded in the Transportation Fund.	The District authorized reimbursement of the interfund loans as of June 30, 2016 and repaid the loan in fiscal year 2017. The District recorded grant expenditures and related grant revenues in the same fund for FY2017.
2016-002	The District budgeted and recorded \$527,119 of textbook and curriculum expenditures in the Capital Projects Fund rather than the Education Fund. This type of expenditure is not consistent with the purposes of the Capital Projects Fund.	See current year finding 2017-001 and the related corrective action plan.
2016-003	Bank reconciliations were not completed until at least two months after year-end. The bank reconciliations did not present proper reconciling items and general ledger balances at June 30, 2016. The District did not know whether the account reconciled. There were significant items that cleared the bank prior to June 30, 2016, but were not recorded on the general ledger until after June 30, 2016. There were unresolved reconciling items that were several months old.	Corrective action was taken.

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When possible, all prior findings should be on the same page

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

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

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

**Kankakee School District #111**  
**32-046-1110-25**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2017**

**Corrective Action Plan**

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

Condition:

See attached corrective action plans on District letterhead.

Plan:

Anticipated Date of Completion:

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

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

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