

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

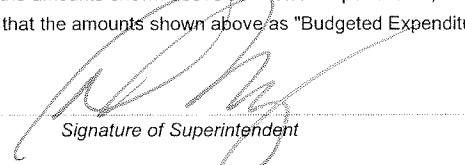
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Naperville Community School District No
 RCDT Number: 19-022-2030-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10)	(20)	Total	(10)	(20)	Total
		Educational Fund	Operations & Maintenance Fund		Educational Fund	Operations & Maintenance Fund	
1. Executive Administration Services	2320	1,317,389		1,317,389	1,456,000		1,456,000
2. Special Area Administration Services	2330	1,628,440		1,628,440	1,526,600		1,526,600
3. Other Support Services - School Administration	2490	2,069,204		2,069,204	2,151,900		2,151,900
4. Direction of Business Support Services	2510	215,799	0	215,799	201,500		201,500
5. Internal Services	2570	285,674		285,674	297,400		297,400
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		5,516,506	0	5,516,506	5,633,400	0	5,633,400
9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)							2%

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
MARCY BOYAN
 Contact Name (for questions)

10/12/2017
 Date
630420-6324
 Contact Telephone Number

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

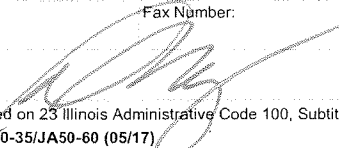
- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- The district is unable to 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.

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

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: 19-022-2030-26 County Name: DuPage Name of School District/Joint Agreement: Naperville Community School District No. 203 Address: 2023 West Hillside City: Naperville Email Address: Zip Code: 60540	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL <u>Filing Status:</u> Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File <u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued? 0	Name of Auditing Firm: Klein Hall CPAs Name of Audit Manager: Tim Gavin Address: 3957 75th Street City: Aurora State: IL Zip Code: 60504 Phone Number: 630-898-5578 Fax Number: 630-225-5128 IL License Number (9 digit): 066-003910 Expiration Date: 11/30/2018 Email Address: tgavin@kleinhallcpa.com
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dan Bridges Email Address: Telephone: Fax Number: Signature & Date: 	Township Treasurer Name (type or print): Email Address: Telephone: Fax Number: Signature & Date:	Regional Superintendent/Cook ISC Name (Type or Print): Email Address: Telephone: Fax Number: Signature & Date:

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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 1, Subchapter C (Part 100)

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

[Federal Single Audit 2 CFR 200.500](#)

Qualifications of Auditing Firm

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

- 24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2017
- 25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	892,342	40,274	1,090,564	354,693	506,444	2,884,317
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	892,342	40,274	1,090,564	354,693	506,444	2,884,317
Total						5,768,634

* 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:

[Empty box for comments]

Klein Hall CPAs
Name of Audit Firm (print)

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


Signature

10/9/2017
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2016		Equalized Assessed Valuation (EAV): 4,592,630,325										
8													
9		Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash			
10	Rate(s):	0.033312	+	0.006642	+	0.001382	=	0.041340		0.000435			
11													
12													
13	B. Results of Operations *												
14													
15		Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance					
16		262,133,180		249,785,535		12,347,645		177,152,091					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21		CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates			
22		0	+	0	+	0	+	0	+	0	+		
23		Other		Total									
24		0	=	0									
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,					633,782,985						
32	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct						
37		Outstanding:.....					511	32,071,006					
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	https://www.isbe.net/Pages/School-District-Financial-Profile.aspx																
4																	
5																	
6																	
7	District Name: Naperville Community School District No. 203																
8	District Code: 19-022-2030-26																
9	County Name: DuPage																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)							Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score		4	
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)							Funds 10, 20, 40, & 70,		177,152,091.00		0.676		Weight		0.35	
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20		262,133,180.00				Value		1.40	
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									0.00							
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)							Funds 10, 20 & 40		Total		Ratio		Score		4	
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)							Funds 10, 20, 40 & 70,		249,785,535.00		0.953		Adjustment		0	
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)							Minus Funds 10 & 20		262,133,180.00				Weight		0.35	
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									0.00		0		Value		1.40	
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)							Funds 10, 20 40 & 70		Total		Days		Score		4	
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)							Funds 10, 20, 40 divided by 360		197,845,103.00		285.14		Weight		0.10	
26										693,848.71				Value		0.40	
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)							Funds 10, 20 & 40		Total		Percent		Score		4	
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)							(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10	
30										161,380,436.99				Value		0.40	
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37)									Total		Percent		Score		4	
33	Total Long-Term Debt Allowed (P3, Cell H31)									32,071,006.00		94.93		Weight		0.10	
34										633,782,984.85				Value		0.40	
35	Total Profile Score: 4.00 *																
36	Estimated 2018 Financial Profile Designation: <u>RECOGNITION</u>																
37																	
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		162,367,756	18,102,382	2,065,200	6,648,915	3,540,040	0	10,726,050	1,862,728	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	90,800,250	14,988,103	0	3,129,382	3,772,899	0	982,677	492,367	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	4,732,184	0	0	2,261,699	0	0	0	0	0
9	Other Receivables	160	220,861	38,870	0	72,293	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	407,382	2,543	603,772	0	0	0	0	14,850	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		258,528,433	33,131,898	2,668,972	12,112,289	7,312,939	0	11,708,727	2,369,945	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,206,664	3,094,585	0	328,628	0	0	0	41,365	0
28	Contracts Payable	440	5,177,838	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	11,576,156	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	3,591,148	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	93,123,237	14,988,103	0	4,260,220	3,772,899	0	982,677	492,367	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		114,675,043	18,082,688	0	4,588,848	3,772,899	0	982,677	533,732	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	143,853,390	15,049,210	2,668,972	7,523,441	3,540,040	0	10,726,050	1,836,213	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		258,528,433	33,131,898	2,668,972	12,112,289	7,312,939	0	11,708,727	2,369,945	0

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 General Fixed Assets General Long-Term Debt	
2						
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) ¹			3,309,923		
5	Investments	120		0		
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160		0		
10	Inventory	170		0		
11	Prepaid Items	180		0		
12	Other Current Assets (Describe & Itemize)	190		0		
13	Total Current Assets			3,309,923		
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		12,787,618		
17	Building & Building Improvements	230		291,269,794		
18	Site Improvements & Infrastructure	240		65,570,825		
19	Capitalized Equipment	250		79,011,813		
20	Construction in Progress	260		0		
21	Amount Available in Debt Service Funds	340				2,668,972
22	Amount to be Provided for Payment on Long-Term Debt	350				29,402,034
23	Total Capital Assets			448,640,050		32,071,006
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493		3,309,923		
34	Total Current Liabilities			3,309,923		
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				32,071,006
37	Total Long-Term Liabilities					32,071,006
38	Reserved Fund Balance	714		0		
39	Unreserved Fund Balance	730		0		
40	Investment in General Fixed Assets			448,640,050		
41	Total Liabilities and Fund Balance			3,309,923	448,640,050	32,071,006

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	197,211,672	30,951,437	1,562,914	6,996,786	7,854,326	0	1,916,129	1,271,298	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	14,616,033	0	0	3,383,303	0	0	0	0	0
7	FEDERAL SOURCES	4000	7,057,820	0	179,705	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		218,885,525	30,951,437	1,742,619	10,380,089	7,854,326	0	1,916,129	1,271,298	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	51,012,026	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		269,897,551	30,951,437	1,742,619	10,380,089	7,854,326	0	1,916,129	1,271,298	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	135,070,461				2,895,357				
13	Support Services	2000	63,633,884	33,566,740		11,388,517	4,801,634	0		1,586,768	0
14	Community Services	3000	636,307	0		0	67,031				
15	Payments to Other Districts & Governmental Units	4000	5,489,626	0	0	0	0	0			0
16	Debt Service	5000	0	0	4,538,642	0	0			0	0
17	Total Direct Disbursements/Expenditures		204,830,278	33,566,740	4,538,642	11,388,517	7,764,022	0		1,586,768	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	51,012,026	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		255,842,304	33,566,740	4,538,642	11,388,517	7,764,022	0		1,586,768	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		14,055,247	(2,615,303)	(2,796,023)	(1,008,428)	90,304	0	1,916,129	(315,470)	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	5,234	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			937,000						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	1,783,130	0	3,096,663	0	0	0	0	0	0
44	Total Other Sources of Funds		1,788,364	0	4,033,663	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	937,000	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	3,096,663	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		4,033,663	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(2,245,299)	0	4,033,663	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		11,809,948	(2,615,303)	1,237,640	(1,008,428)	90,304	0	1,916,129	(315,470)	0
79	Fund Balances - July 1, 2016		132,043,442	17,664,513	1,431,332	8,531,869	3,449,736	0	8,809,921	2,151,683	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2017		143,853,390	15,049,210	2,668,972	7,523,441	3,540,040	0	10,726,050	1,836,213	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		153,115,272	30,209,893	1,562,914	6,697,320	3,589,276	0	1,906,612	1,266,529	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	31,566,805	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,989,909				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		184,682,077	30,209,893	1,562,914	6,697,320	7,579,185	0	1,906,612	1,266,529	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	2,407,694	0	0	0	238,600	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		2,407,694	0	0	0	238,600	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	302,386								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	14,250								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	639,959								
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	Total Tuition		956,595								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				9,274					
43	Regular - Transp Fees from Other Districts (In State)	1412				26,376					
44	Regular - Transp Fees from Other Sources (In State)	1413				110,213					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				123,294					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					269,157					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,085,444	146,107	0	30,309	36,541	0	9,517	4,769	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,085,444	146,107	0	30,309	36,541	0	9,517	4,769	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,824,456								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	337,577								
75	Total Food Service		3,162,033								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	168,145	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,312,517	63,874							
80	Book Store Sales	1730	162,844	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	39,722	0							
82	Total District/School Activity Income		1,683,228	63,874							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	399,671								
85	Rentals - Summer School Textbooks	1812	275,754								
86	Rentals - Adult/Continuing Education Textbooks	1813	762,453								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	1,287								
93	Total Textbook Income		1,439,165								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	376,749							
96	Contributions and Donations from Private Sources	1920	5,507	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	392,925	0							
99	Refund of Prior Years' Expenditures	1950	4,133	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	69,979								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
			(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
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	41,286	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	1,281,606	154,814	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		1,795,436	531,563	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	197,211,672	30,951,437	1,562,914	6,996,786	7,854,326	0	1,916,129	1,271,298	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid- Sec. 18-8.05	3001	6,760,453	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	891,604	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		7,652,057	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	1,057,840				0				
125	Special Education - Funding for Children Requiring Sp ED Services	3105	1,519,332				0				
126	Special Education - Personnel	3110	2,677,727	0			0				
127	Special Education - Orphanage - Individual	3120	479,776				0				
128	Special Education - Orphanage - Summer Individual	3130	19,512				0				
129	Special Education - Summer School	3145	13,081				0				
130	Special Education - Other (Describe & Itemize)	3199	0	0			0				
131	Total Special Education		5,767,268	0			0				
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0				0			
134	CTE - Secondary Program Improvement (CTEI)	3220	166,734	0				0			
135	CTE - WECEP	3225	0	0				0			
136	CTE - Agriculture Education	3235	2,010	0				0			
137	CTE - Instructor Practicum	3240	0	0				0			
138	CTE - Student Organizations	3270	0	0				0			
139	CTE - Other (Describe & Itemize)	3299	0	0				0			
140	Total Career and Technical Education		168,744	0				0			
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	2,064					0			
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0					0			
144	Total Bilingual Ed		2,064					0			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	9,114								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	134,763	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		121,167	0				
152	Transportation - Special Education	3510	0	0		3,262,136	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		3,383,303	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	871,313	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	10,710	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		6,963,976	0	0	3,383,303	0	0	0	0	0
173	Total Receipts from State Sources	3000	14,616,033	0	0	3,383,303	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title VI		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	1,076,976				0				
195	Special Milk Program	4215	6,677				0				
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		1,083,653				0				
202	TITLE I										
203	Title I - Low Income	4300	979,658	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		979,658	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	50,366	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		50,366	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	144,701	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	3,601,059	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	345,382	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		4,091,142	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	179,705	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	179,705	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	36,850			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	102,688			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	272,131	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	255,345	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	88,987	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	97,000	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		7,057,820	0	179,705	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	7,057,820	0	179,705	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		218,885,525	30,951,437	1,742,619	10,380,089	7,854,326	0	1,916,129	1,271,298	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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	65,383,234	17,575,348	1,414,441	6,704,535	62,756	25,080	0	0	91,165,394	94,187,021
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	15,812	22,900	45	0	0	0	38,757	1,135,100
8	Special Education Programs (Functions 1200-1220)	1200	16,483,880	4,897,911	61,430	700,871	26,000	13,581	0	0	22,183,673	21,153,465
9	Special Education Programs Pre-K	1225	1,128,130	306,866	0	0	0	0	0	0	1,434,996	1,013,700
10	Remedial and Supplemental Programs K-12	1250	965,310	451,345	0	0	0	0	0	0	1,416,655	1,050,000
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	2,699,585	734,017	5,787	130,036	113,784	16,442	0	0	3,699,651	4,036,505
14	Interscholastic Programs	1500	3,547,169	523,180	287,545	226,849	11,288	139,735	0	0	4,735,766	4,749,000
15	Summer School Programs	1600	1,105,289	35,383	20,453	72,600	0	0	0	(57,934)	1,175,791	1,561,530
16	Gifted Programs	1650	2,005,078	476,076	0	0	0	0	0	0	2,481,154	2,611,600
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	5,146,818	1,583,506	0	0	0	0	0	0	6,730,324	5,913,455
19	Truant Alternative & Optional Programs	1900	6,448	1,852	0	0	0	0	0	0	8,300	14,200
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Total Instruction ¹⁰	1000	98,470,941	26,585,484	1,805,468	7,857,791	213,873	194,838	0	(57,934)	135,070,461	137,425,576
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	2,889,825	795,930	0	1,207	0	0	0	0	3,686,962	3,817,000
37	Guidance Services	2120	3,002,848	888,352	20,027	6,351	0	0	0	0	3,917,578	4,087,300
38	Health Services	2130	2,955,033	676,950	0	21,690	0	0	0	0	3,653,673	3,690,500
39	Psychological Services	2140	2,155,783	572,309	17,013	0	0	0	0	0	2,745,105	2,636,600
40	Speech Pathology & Audiology Services	2150	3,016,386	793,701	43,256	384	0	0	0	0	3,853,727	4,108,490
41	Other Support Services - Pupils (Describe & Itemize)	2190	106,245	15,543	233,115	0	0	0	0	0	354,903	318,500
42	Total Support Services - Pupils	2100	14,126,120	3,742,785	313,411	29,632	0	0	0	0	18,211,948	18,658,390
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	5,365,733	1,306,320	446,332	82,978	0	134,735	0	0	7,336,098	8,150,926
45	Educational Media Services	2220	3,130,344	1,111,220	110,396	274,450	10,708	0	0	0	4,637,118	4,932,050
46	Assessment & Testing	2230	310,505	107,890	238,683	8,675	0	1,069	0	0	666,822	845,682
47	Total Support Services - Instructional Staff	2200	8,806,582	2,525,430	795,411	366,103	10,708	135,804	0	0	12,640,038	13,928,658
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	139,521	25,685	412,524	44,584	0	68,105	0	0	690,419	908,500
50	Executive Administration Services	2320	1,036,061	226,487	34,101	6,819	0	13,921	0	0	1,317,389	1,454,400
51	Special Area Administration Services	2330	1,172,248	286,580	161,006	2,957	5,649	0	0	0	1,628,440	1,349,300
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	2,347,830	538,752	607,631	54,360	5,649	82,026	0	0	3,636,248	3,712,200

**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		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	(Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	7,642,078	2,460,356	62,369	9,296	0	10,895	0	0	10,184,994	10,399,200
56	Other Support Services - School Admin (Describe & Itemize)	2490	1,548,793	487,095	33,316	0	0	0	0	0	2,069,204	2,235,400
57	Total Support Services - School Administration	2400	9,190,871	2,947,451	95,685	9,296	0	10,895	0	0	12,254,198	12,634,600
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	177,009	38,790	0	0	0	0	0	0	215,799	226,400
60	Fiscal Services	2520	645,542	153,811	69,132	4,257	20,205	1,490	0	0	894,437	862,200
61	Operation & Maintenance of Plant Services	2540	0	0	497,829	683,699	152,739	0	0	0	1,334,267	1,531,000
62	Pupil Transportation Services	2550	20,456	0	0	0	0	0	0	0	20,456	15,000
63	Food Services	2560	748,496	192,151	3,311,844	46,574	2,837	1,018	0	0	4,302,920	4,592,300
64	Internal Services	2570	147,421	65,606	0	72,647	0	0	0	0	285,674	303,800
65	Total Support Services - Business	2500	1,738,924	450,358	3,878,805	807,177	175,781	2,508	0	0	7,053,553	7,530,700
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	23,500
69	Information Services	2630	104,801	1,482	60,617	4,327	0	4,625	0	0	175,852	195,100
70	Staff Services	2640	901,493	1,756,759	82,634	4,306	0	5,765	0	0	2,750,957	3,295,900
71	Data Processing Services	2660	2,090,913	380,321	761,556	1,668,475	61,472	9,295	0	0	4,972,032	5,435,850
72	Total Support Services - Central	2600	3,097,207	2,138,562	904,807	1,677,108	61,472	19,685	0	0	7,898,841	8,950,350
73	Other Support Services (Describe & Itemize)	2900	293,417	76,006	673,333	788,953	6,370	100,979	0	0	1,939,058	855,900
74	Total Support Services	2000	39,600,951	12,419,344	7,269,083	3,732,629	259,980	351,897	0	0	63,633,884	66,270,798
75	COMMUNITY SERVICES (ED)	3000	337,539	64,924	141,741	85,005	4,120	2,978	0	0	636,307	564,779
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			139,602			139,602	0
79	Payments for Special Education Programs	4120			0			1,421,919			1,421,919	0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			0			1,561,521			1,561,521	0
85	Payments for Regular Programs - Tuition	4210						0			0	15,000
86	Payments for Special Education Programs - Tuition	4220						3,928,105			3,928,105	5,212,878
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						3,928,105			3,928,105	5,227,878
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			0			5,489,626			5,489,626	5,227,878
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		138,409,431	39,069,752	9,216,292	11,675,425	477,973	6,039,339	0	(57,934)	204,830,278	209,489,031
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										14,055,247	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	8,496,889	2,352,246	3,706,514	6,102,224	12,908,707	160	0	0	33,566,740	31,729,700
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560	0	0	0	0	0	0	0	0	0	0
127	Total Support Services - Business	2500	8,496,889	2,352,246	3,706,514	6,102,224	12,908,707	160	0	0	33,566,740	31,729,700
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	8,496,889	2,352,246	3,706,514	6,102,224	12,908,707	160	0	0	33,566,740	31,729,700
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
138	Total Payments to Other Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
150	Total Direct Disbursements/Expenditures		8,496,889	2,352,246	3,706,514	6,102,224	12,908,707	160	0	0	33,566,740	31,729,700
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										(2,615,303)	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,500,600			1,500,600	1,477,712
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
164	DEBT (Lease/Purchase Principal Retired) ¹¹							3,037,342			3,037,342	2,937,000
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			700			0			700	1,000
166	Total Debt Services	5000			700			4,537,942			4,538,642	4,415,712
167	PROVISION FOR CONTINGENCIES (DS)	6000										0
168	Total Disbursements/ Expenditures				700			4,537,942			4,538,642	4,415,712
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,796,023)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	3,902,494	1,360,669	4,259,926	849,456	1,015,647	325	0	0	11,388,517	11,311,000
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	3,902,494	1,360,669	4,259,926	849,456	1,015,647	325	0	0	11,388,517	11,311,000
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
	Other Payments to In-State Govt. Units	4190			0			0			0	0
187	(Describe & Itemize)				0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	(Enter Whole Dollars)											
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	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			0	0
194	Tax Anticipation Notes	5120						0			0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	DEBT (Lease/Purchase Principal Retired) ¹¹							0			0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										0
204	Total Disbursements/ Expenditures		3,902,494	1,360,669	4,259,926	849,456	1,015,647	325	0	0	11,388,517	11,311,000
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,008,428)	
205												
206												
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207												
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		1,031,329							1,031,329	925,900
210	Pre-K Programs	1125		0							0	0
211	Special Education Programs (Functions 1200-1220)	1200		1,306,451							1,306,451	1,333,100
212	Special Education Programs - Pre-K	1225		47,744							47,744	8,200
213	Remedial and Supplemental Programs - K-12	1250		140,107							140,107	141,700
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		44,196							44,196	52,400
217	Interscholastic Programs	1500		104,049							104,049	113,900
218	Summer School Programs	1600		53,808							53,808	52,900
219	Gifted Programs	1650		28,248							28,248	24,800
220	Driver's Education Programs	1700		0							0	0
221	Bilingual Programs	1800		139,338							139,338	136,700
222	Truants' Alternative & Optional Programs	1900		87							87	300
223	Total Instruction	1000		2,895,357							2,895,357	2,789,900
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		64,573							64,573	69,200
227	Guidance Services	2120		57,220							57,220	68,400
228	Health Services	2130		323,665							323,665	323,700
229	Psychological Services	2140		30,746							30,746	30,600
230	Speech Pathology & Audiology Services	2150		72,985							72,985	72,500
231	Other Support Services - Pupils (Describe & Itemize)	2190		3,640							3,640	5,000
232	Total Support Services - Pupils	2100		552,829							552,829	569,400
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		116,846							116,846	124,500
235	Educational Media Services	2220		243,726							243,726	274,800
236	Assessment & Testing	2230		38,597							38,597	42,800
237	Total Support Services - Instructional Staff	2200		399,169							399,169	442,100

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		28,567							28,567	33,000
240	Executive Administration Services	2320		40,924							40,924	49,800
241	Service Area Administrative Services	2330		53,246							53,246	52,700
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Total Support Services - General Administration	2300		122,737							122,737	135,500
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		546,787							546,787	574,100
254	Other Support Services - School Administration (Describe & Itemize)	2490		46,279							46,279	57,700
255	Total Support Services - School Administration	2400		593,066							593,066	631,800
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		2,466							2,466	2,700
258	Fiscal Services	2520		124,141							124,141	125,500
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		1,566,303							1,566,303	1,590,900
261	Pupil Transportation Services	2550		752,174							752,174	707,300
262	Food Services	2560		65,743							65,743	74,000
263	Internal Services	2570		27,376							27,376	30,700
264	Total Support Services - Business	2500		2,538,203							2,538,203	2,531,100
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	300
268	Information Services	2630		19,901							19,901	19,300
269	Staff Services	2640		147,680							147,680	150,200
270	Data Processing Services	2660		373,690							373,690	355,500
271	Total Support Services - Central	2600		541,271							541,271	525,300
272	Other Support Services (Describe & Itemize)	2900		54,359							54,359	56,300
273	Total Support Services	2000		4,801,634							4,801,634	4,891,500
274	COMMUNITY SERVICES (MR/SS)	3000		67,031							67,031	56,700
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	Total Payments to Other Govt Units	4000		0							0	0
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110						0			0	0
282	Tax Anticipation Notes	5120						0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
288	Total Disbursements/Expenditures			7,764,022				0			7,764,022	7,738,100
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										90,304	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
305	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
307												
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	1,106,380	0	0	0	0	0	1,106,380	1,267,500
314	Unemployment Insurance Payments	2363	0	0	33,629	0	0	0	0	0	33,629	60,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	446,759	0	0	0	0	0	446,759	0
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	0	0	1,586,768	0	0	0	0	0	1,586,768	1,327,500
324	DEBT SERVICES (TF)	5000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110						0			0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150						0			0	0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		0	0	1,586,768	0	0	0	0	0	1,586,768	1,327,500
332	Excess (Deficiency) of Receipts/Revenues Over										(315,470)	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)	5000										
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies)	Total Estimated Taxes (from the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	153,115,272	77,760,686	75,354,586	153,006,473	75,245,787
5	Operations & Maintenance	30,209,893	15,489,570	14,720,323	30,477,252	14,987,682
6	Debt Services **	1,562,914	0	1,562,914	0	0
7	Transportation	6,697,320	3,233,740	3,463,580	6,363,378	3,129,638
8	Municipal Retirement	3,589,276	1,846,969	1,742,307	3,634,091	1,787,122
9	Capital Improvements	0	0	0	0	0
10	Working Cash	1,906,612	1,015,520	891,092	1,998,204	982,684
11	Tort Immunity	1,266,529	508,826	757,703	1,001,194	492,368
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	31,566,805	16,074,716	15,492,089	31,629,445	15,554,729
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	3,989,909	2,052,165	1,937,744	4,037,833	1,985,668
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	233,904,530	117,982,192	115,922,338	232,147,870	114,165,678
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs									
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs									
22	TEACHERS'/EMPLOYEES' ORDERS (T/E/O)									
23	Total T/E/Os (Educational, Operations & Maintenance, & Transportation Funds)									
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/16	Issued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long- Term Debt
31	GO Bonds, Series 2008	05/01/08	10,000,000	6	9,500,000				9,500,000	8,642,245
32	GO Bonds, Series 2009	08/26/09	33,000,000	6	22,060,000		2,000,000		20,060,000	18,248,783
33										0
34	Computer Lease	07/01/15	2,368,990	7	1,765,218			580,822	1,184,396	1,184,396
35	Computer Lease	07/15/16	1,783,130	7		1,783,130		456,520	1,326,610	1,326,610
36										0
37										0
38										0
39										0
40										0
41										0
42										0
43										0
44										0
45										0
46										0
47										0
48										0
49			47,152,120		33,325,218	1,783,130	0	3,037,342	32,071,006	29,402,034
50										0
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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2016										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		31,566,805				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						69,979
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						134,763
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--						
11	Sale of Bonds				10, 20, 40 or 60-7200						
12	Total Receipts					0	31,566,805	0	0		204,742
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000		31,566,805				204,742
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt				30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400						
21	Total Debt Services								0		
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--						
23	Total Disbursements					0	31,566,805	0	0		204,742
24	Ending Cash Basis Fund Balance as of June 30, 2017										
25	Reserved Fund Balance				714		0	0	0		0
26	Unreserved Fund Balance				730		0	0	0		0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:				Total Claims Payments:						
32					Total Reserve Remaining:						
33	<i>Using the following categories, list all other Tort Immunity expenditures not</i>										
34	<i>included in line 30 above. Include the total dollar amount for each category.</i>										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning 7/1/16	Add: Depreciation Allowable 2016-2017	Less: Depreciation Deletions 2016-2017	Accumulated Depreciation Ending 6/30/17	Ending Balance Undepreciated 6/30/17
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	12,787,618			12,787,618						12,787,618
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	291,269,794			291,269,794	50	114,298,884	5,825,396		120,124,280	171,145,514
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	52,660,718	12,910,107		65,570,825	20	11,035,642	2,955,788		13,991,430	51,579,395
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	75,998,621	3,162,692	149,500	79,011,813	10	69,613,221	7,743,047	149,500	77,206,768	1,805,045
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	432,716,751	16,072,799	149,500	448,640,050		194,947,747	16,524,231	149,500	211,322,478	237,317,572
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								16,524,231			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)					
2	This schedule is completed for school districts only.					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	204,830,278
9	O&M	Expenditures 15-22, L150	Total Expenditures			33,566,740
10	DS	Expenditures 15-22, L168	Total Expenditures			4,538,642
11	TR	Expenditures 15-22, L204	Total Expenditures			11,388,517
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			7,764,022
13	TORT	Expenditures 15-22, L331	Total Expenditures			1,586,768
14					Total Expenditures	\$ 263,674,967
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	26,376
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			38,712
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			1,434,996
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			1,175,791
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 Progmrs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			632,187
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			5,489,626
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			477,973
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0
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			12,908,707
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0
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			3,037,342
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			1,015,647
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			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			47,744
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			53,808
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			67,031
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75	Total Deductions for OEPP Computation (Sum of Lines 18 - 73)				\$	26,405,940
76	Total Operating Expenses Regular K-12 (Line 14 minus Line 75)					237,269,027
77	9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12					15,481.28
78	Estimated OEPP (Line 76 divided by Line 77)				\$	15,326.19
79						

	A	B	C	D	E	F	
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
5							
80	PER CAPITA TUITION CHARGE						
81							
82	LESS OFFSETTING RECEIPTS/REVENUES:						
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	9,274	
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		110,213	
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		123,294	
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		3,162,033	
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,747,102	
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		399,671	
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0	
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0	
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		1,287	
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		376,749	
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		392,925	
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		9,000	
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		41,286	
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		5,767,268	
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		168,744	
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		2,064	
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		9,114	
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		134,763	
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		3,383,303	
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		10,710	
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0	
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI		0	
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		1,083,653	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		979,658	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		50,366	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		3,601,059	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		345,382	
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		179,705	
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,M/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)		36,850	
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		102,688	
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		272,131	
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		255,345	
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		88,987	
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)		97,000	
174							
175	Total Deductions for PCTC Computation Line 83 through Line 173					\$	22,932,624
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)						214,336,403
177	Total Depreciation Allowance (from page 27, Line 18, Col I)						16,524,231
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)						230,860,634
179	9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))						15,481.28
180	Total Estimated PCTC (Line 178 divided by Line 179) *					\$	14,912.24
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> 3,275,491							
11	Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i> 309,347							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		137,751,945		137,751,945		
20	Support Services:							
21	Pupil	2100		18,764,777		18,764,777		
22	Instructional Staff	2200		13,028,499		13,028,499		
23	General Admin.	2300		5,340,104		5,340,104		
24	School Admin	2400		12,847,264		12,847,264		
25	Business:							
26	Direction of Business Spt. Srv.	2510	218,265	0	218,265	0		
27	Fiscal Services	2520	998,373	0	998,373	0		
28	Oper. & Maint. Plant Services	2540		23,405,864	23,405,864	0		
29	Pupil Transportation	2550		11,145,500		11,145,500		
30	Food Services	2560		1,090,335		1,090,335		
31	Internal Services	2570	313,050	0	313,050	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		195,753		195,753		
36	Staff Services	2640	2,898,637	0	2,898,637	0		
37	Data Processing Services	2660	5,284,250	0	5,284,250	0		
38	Other:	2900		1,987,047		1,987,047		
39	Community Services	3000		699,218		699,218		
40	Total			9,712,575	226,256,306	33,118,439	202,850,442	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	9,712,575	Total Indirect costs:	33,118,439	
43				Total Direct Costs:	226,256,306	Total Direct Costs:	202,850,442	
44				=	4.29%	=	16.33%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)						
3	Fiscal Year Ending June 30, 2017						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
6	Naperville Community School						
7	19-022-2030-26						
8	<input type="checkbox"/> Check if the schedule is not applicable.	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 →						
10	Service or Function (<i>Check all that apply</i>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)		
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing	X	X	X	Illinois Energy Consortium		
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X	X	CLIC		
20	Investment Pools	X	X	X	PMA		
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives	X	X	X	SASED		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
35	Additional space for Column (D) - Barriers to Implementation:						
36							
37							
38							
40	Additional space for Column (E) - Name of LEA :						
41							
42							
43							

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

1. Page 7 cells C43 Other Source (Proceeds from capital lease) = \$1,783,130.
- 2.
- 3.
- 4.

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	Direct Revenues	218,885,525	30,951,437	10,380,089	1,916,129	262,133,180
7	Direct Expenditures	204,830,278	33,566,740	11,388,517		249,785,535
8	Difference	14,055,247	(2,615,303)	(1,008,428)	1,916,129	12,347,645
9	Fund Balance - June 30, 2017	143,853,390	15,049,210	7,523,441	10,726,050	177,152,091
10						
11						
12						
13						
						Balanced - no deficit reduction plan is required.

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

DISTRICT/JOINT AGREEMENT NAME Naperville Community School Distr	RCDT NUMBER 19-022-2030-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora IL 60504	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 2023 West Hillside Naperville 60540		E-MAIL ADDRESS: tgavin@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Tim Gavin	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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.**

Naperville Community School District No. 203
19-022-2030-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2017
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7 Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities Indirect Cost Info 30, Line 11	Account 4000	\$ 7,237,525
	Account 2200	-
		309,347
Less: Medicaid Fee-for-Service Revenues 9-14, Line 271	Account 4992	(88,987)
AFR TOTAL FEDERAL REVENUES:		\$ 7,457,885

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:Reason for Adjustment:

Build America Bonds Interest Reimbursement - 4869	\$ (179,705)
---	--------------

ADJUSTED AFR FEDERAL REVENUES

\$ 7,278,180

Total Current Year Federal Revenues Reported on SEFA:

Federal Revenues	Column D	\$ 7,278,180
------------------	----------	--------------

Adjustments to SEFA Federal Revenues:Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$ 7,278,180
---------------------------------------	---------------------

DIFFERENCE:	\$ -
--------------------	-------------

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Child Nutrition Cluster												
United States Department of Agriculture												
National School Lunch Program	(M)	Illinois State Board of Education	10.555	16-4210-00	848,501	190,517	848,501	190,517			1,039,018	N/A
National School Lunch Program	(M)	Illinois State Board of Education	10.555	17-4210-00		886,459		886,459			886,459	N/A
School Breakfast Program		Illinois State Board of Education	10.553	16-4220-00		-		-			-	N/A
School Breakfast Program		Illinois State Board of Education	10.553	17-4220-00		-		-			-	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	16-4215-00	6,912	1,100	6,912	1,100			8,012	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	17-4215-00		5,577		5,577			5,577	N/A
Child and Adult Care		Illinois State Board of Education	10.558	16-4226-00		-		-			-	N/A
Child and Adult Care		Illinois State Board of Education	10.558	17-4226-00		-		-			-	N/A
Commodities	(M)	Illinois State Board of Education	10.555	16-4999-00	216,745	-	216,745	-			216,745	N/A
Commodities	(M)	Illinois State Board of Education	10.555	17-4999-00		252,943		252,943			252,943	N/A
Fresh Fruits and Vegetables (DoD)	(M)	Illinois State Board of Education	10.582	16-4240-00		-		-			-	N/A
Fresh Fruits and Vegetables (DoD)	(M)	Illinois State Board of Education	10.582	17-4240-00		56,404		56,404			56,404	N/A
Total United States Department of Agriculture					1,072,158	1,393,000	1,072,158	1,393,000	-	-	2,465,158	
Total Child Nutrition Cluster					1,072,158	1,393,000	1,072,158	1,393,000	-	-	2,465,158	
Special Education (IDEA) Cluster												
Department of Education												
IDEA - Flow Through		Illinois State Board of Education	84.027	16-4620-00	3,485,507	-	3,485,507	-			3,485,507	3,711,709
IDEA - Flow Through		Illinois State Board of Education	84.027	17-4620-00		3,601,059		3,231,878			3,231,878	3,610,661
IDEA - Room & Board		Illinois State Board of Education	84.027	16-4625-00	111,527	270,279	111,527	270,279			381,806	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	17-4625-00		75,103		75,103			75,103	N/A
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	16-4600-00	63,813	-	63,813	-			63,813	110,885
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	17-4600-00		144,701		142,228			142,228	155,623
Total Department of Education					3,660,847	4,091,142	3,660,847	3,719,488	-	-	7,380,335	

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
Total Special Education (IDEA) Cluster					3,660,847	4,091,142	3,660,847	3,719,488	-	-	7,380,335	
Other Programs												
Department of Education												
Title I - Low Income	(M)	Illinois State Board of Education	84.010	16-4300-00	610,087	6,818	610,087	6,818			616,905	929,526
Title I - Low Income	(M)	Illinois State Board of Education	84.010	17-4300-00		972,840		727,502			727,502	1,281,747
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	16-4306-00		-		-			-	
Title I - Low Income - Delinquent Priv		Illinois State Board of Education	84.010	17-4306-00		-		-			-	
Title II - Teacher Quality		Illinois State Board of Education	84.367	16-4932-00	265,528	441	265,528	441			265,969	277,735
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00		271,690		266,498			266,498	283,804
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	16-4909-00	63,700	21,889	63,700	21,889			85,589	148,098
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00		80,799		41,648			41,648	181,818
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	16-4905-00	7,130	30,963	7,130	30,963			38,093	55,860
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00		5,887		719			719	60,476
Title IV - 21st Century		Illinois State Board of Education	84.287	16-4421-00		-		-			-	
Title IV - 21st Century		Illinois State Board of Education	84.287	17-4421-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	16-4998-00		-		-			-	
Professional Development for Arts Educators		Illinois State Board of Education	84.351	17-4998-00		-		-			-	
CTE - Perkins			84.048	16-4745-00	42,342	-	42,342	-			42,342	42,342
CTE - Perkins			84.048	17-4745-00		50,366		50,366			50,366	50,366
Race to the Top		Illinois State Board of Education	84.413	16-4901-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	17-4901-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	16-4902-00		-		-			-	
Preschool Expansion		Illinois State Board of Education	84.419	17-4902-00		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	16-4950-00	25,332	-	25,332	-			25,332	25,332

Naperville Community School District No. 203
 19-022-2030-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ending June 30, 2017

Federal Grantor Subrecipients Program or Cluster Title	Major (M)	Pass-Through Grantor	CFDA Number (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditures/Disbursements			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
					Year 7/1/15 to 6/30/16 (C)	Year 7/1/16 to 6/30/17 (D)	Year 7/1/15 to 6/30/16 (E)	Year 7/1/16 to 6/30/17 (F)	Year 7/1/16-6/30/17 Pass-Through to Subrecipients			
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00		97,000		97,000			97,000	97,000
Total Department of Education					1,014,119	1,538,693	1,014,119	1,243,844	-	-	2,257,963	
Federal Highway Administration												
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Safe Routes to School		Illinois Department of Transportation	20.205			-		-			-	
Total Federal Highway Administration					-	-	-	-	-	-	-	
Department of Health and Human Services												
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	16-4991-00	164,376	-	164,376	-			164,376	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	17-4991-00		255,345		255,345			255,345	N/A
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Teen Reach		Illinois Department of Healthcare and Family Services	93.558			-		-			-	
Total Department of Health and Human Services					164,376	255,345	164,376	255,345	-	-	419,721	
Total Other Programs					1,178,495	1,794,038	1,178,495	1,499,189	-	-	2,677,684	
TOTAL FEDERAL AWARDS					5,911,500	7,278,180	5,911,500	6,611,677	-	-	12,523,177	

(M) Program was audited as a major program as defined by §200.518.
 The accompanying notes are an integral part of this schedule

Naperville Community School District No. 203

19-022-2030-26

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

Year Ending June 30, 2017

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Naperville Community Unit School District No. 203** and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

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

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, Naperville Community Unit School District No. 203 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by **Naperville Community Unit School District No. 203** and **should be** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	_____	
	\$309,347	
OTHER NON-CASH ASSISTANCE	_____	
	\$0	Total Non-Cash
		\$309,347

Note 5: Other Information

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

Property	_____
	\$0
Auto	_____
	\$0
General Liability	_____
	\$0
Workers Compensation	_____
	\$0

Loans/Loan Guarantees Outstanding at June 30:	_____
	\$0
District had Federal grants requiring matching expenditures	_____
	No

(Yes/No)

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

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

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

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None 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, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.555, 10.556, 84.010	Nutrition Cluster and Title I	2,127,320
Total Amount Tested as Major		\$2,127,320

Total Federal Expenditures for 7/1/16-6/30/17 \$6,611,677

% tested as Major 32.18%

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

Auditee qualified as low-risk auditee? X YES NO

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

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

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

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

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2017-_____ 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement _____

4. Condition _____

5. Context¹² _____

6. Effect _____

7. Cause _____

8. Recommendation _____

9. Management's response¹³ _____

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

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

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

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

Naperville Community School District No. 203
19-022-2030-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2017-**_____ 2. THIS FINDING IS: New Repeat from Prior year?
 Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Naperville Community School District No. 203
19-022-2030-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
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 Status²⁰</u>
None		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ 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.

Naperville Community School District No. 203
19-022-2030-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017-**

Condition:

Plan:

Anticipated Date of Completion:

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

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

²¹ Must address **each** audit finding - §200.511 (c)