

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

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779  
**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2017**

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>16-019-4240-26</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Klein Hall CPAs</b>
County Name: <b>Dekalb</b>		Name of Audit Manager: <b>Tim Gavin</b>
Name of School District/Joint Agreement: <b>Genoa-Kingston Community Unit School District No. 424</b>	<b>Filing Status:</b> <b>Submit electronic AFR directly to ISBE</b>	Address: <b>3957 75th Street</b>
Address: <b>980 Park Avenue</b>	<b>Click on the Link to Submit:</b> <a href="#">_Send ISBE a File</a>	City: <b>Aurora</b> State: <b>IL</b> Zip Code: <b>60504</b>
City: <b>Genoa, IL</b>		Phone Number: <b>630-898-5578</b> Fax Number: <b>630-225-5128</b>
Email Address: <a href="mailto:bshortri@gkschools.org">bshortri@gkschools.org</a>		IL License Number (9 digit): <b>066-003910</b> Expiration Date: <b>11/30/2018</b>
Zip Code: <b>60135</b>		Email Address: <a href="mailto:tgavin@kleinhalcpa.com">tgavin@kleinhalcpa.com</a>
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Single Audit Status:</b> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal award findings issued?	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print):	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address:	Email Address:	Email Address:
Telephone: Fax Number:	Telephone: Fax Number:	Telephone: Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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

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

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

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

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

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

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

### **Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

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

### **Submit Paper Copy of AFR with Signatures**

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

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

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

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

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

[Federal Single Audit 2 CFR 200.500](#)

### **Qualifications of Auditing Firm**

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

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

## AUDITOR'S QUESTIONNAIRE

**INSTRUCTIONS:** If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, 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.

Program the PTELL date depending on the county

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

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

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

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

Account Name	3110	3500	3510	3100	3105	Total
--------------	------	------	------	------	------	-------

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

***Comments Applicable to the Auditor's Questionnaire:***

**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*

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for School Districts only.*

**A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)**

	<b>Tax Year 2016</b>		Equalized Assessed Valuation (EAV):		176,441,847				
	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>
Rate(s):	0.033928	+	0.006384	+	0.002161	=	0.042470		0.000131

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/ Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
17,929,271	17,895,879	33,392	8,708,134

\* 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.

**C. Short-Term Debt \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>GSA Certificates</b>
0	0	0	0	0
<b>Other</b>	<b>Total</b>			
0	0			

\*\* The numbers shown are the sum of entries on page 25.

**D. Long-Term Debt**

Check the applicable box for long-term debt allowance by type of district.

<input type="checkbox"/>	a. 6.9% for elementary and high school districts,	24,348,975
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	4,377,462

**E. Material Impact on Financial Position**

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

*Comments:*



**ESTIMATED FINANCIAL PROFILE SUMMARY**  
 (Go to the following website for reference to the Financial Profile)  
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** Genoa-Kingston Community Unit School District No. 424  
**District Code:** 16-019-4240-26  
**County Name:** Dekalb

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	8,708,134.00	0.486	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	17,929,271.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	17,895,879.00	0.998	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	17,929,271.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		<b>Value</b>	1.40
Possible Adjustment:			0		
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>3</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	8,732,116.00	175.65	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	49,710.78		<b>Value</b>	0.30
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	6,369,462.46		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H37)		4,377,462.00	82.02	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		24,348,974.89		<b>Value</b>	0.40
				<b>Total Profile Score:</b>	<b>3.90</b>

**Estimated 2018 Financial Profile Designation: RECOGNITION**

\* 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.

ETS (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups	
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
<b>CURRENT ASSETS (100)</b>													
Cash (Accounts 111 through 115) 1 [1]		6,040,905	475,969	1,978,355	1,025,515	429,075	947,922	1,189,727	338,160	117,329	285,241		
Investments	120	0	0	0	0	0	0	0	0	0	0		
Taxes Receivable	130	0	0	0	0	0	0	0	0	0			
Interfund Receivables	140	0	0	0	0	0	0	0	0	0			
Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0			
Other Receivables	160	0	0	0	0	0	0	0	0	0	0		
Inventory	170	0	0	0	0	0	0	0	0	0	0		
Prepaid Items	180	0	0	0	0	0	0	0	0	0	0		
Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0	0		
<b>Total Current Assets</b>		<b>6,040,905</b>	<b>475,969</b>	<b>1,978,355</b>	<b>1,025,515</b>	<b>429,075</b>	<b>947,922</b>	<b>1,189,727</b>	<b>338,160</b>	<b>117,329</b>	<b>285,241</b>		
<b>CAPITAL ASSETS (200)</b>													
Works of Art & Historical Treasures	210												0
Land	220												842,563
Building & Building Improvements	230												38,080,874
Site Improvements & Infrastructure	240												1,377,104
Capitalized Equipment	250												5,302,249
Construction in Progress	260												0
Amount Available in Debt Service Funds	340												1,978,355
Amount to be Provided for Payment on Long-Term Debt	350												2,399,107
<b>Total Capital Assets</b>												<b>45,602,790</b>	<b>4,377,462</b>
<b>CURRENT LIABILITIES (400)</b>													
Interfund Payables	410	0	0	0	0	0	0		0	0			
Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0			
Other Payables	430	0	0	0	0	0	0	0	0	0			
Contracts Payable	440	0	0	0	0	0	0	0	0	0			
Loans Payable	460	0	0	0	0	0	0	0	0	0			
Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0			
Payroll Deductions & Withholdings	480	23,982	0	0	0	0	0	0	0	0			
Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0			
Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0	238,843		
<b>Total Current Liabilities</b>		<b>23,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,843</b>		
<b>LONG-TERM LIABILITIES (500)</b>													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												4,377,462
<b>Total Long-Term Liabilities</b>													<b>4,377,462</b>
Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0	46,398		
Unreserved Fund Balance	730	6,016,923	475,969	1,978,355	1,025,515	429,075	947,922	1,189,727	338,160	117,329	0		
Investment in General Fixed Assets												45,602,790	
<b>Total Liabilities and Fund Balance</b>		<b>6,040,905</b>	<b>475,969</b>	<b>1,978,355</b>	<b>1,025,515</b>	<b>429,075</b>	<b>947,922</b>	<b>1,189,727</b>	<b>338,160</b>	<b>117,329</b>	<b>285,241</b>	<b>45,602,790</b>	<b>4,377,462</b>

01	(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
<b>RECEIPTS/REVENUES</b>											
	<b>LOCAL SOURCES</b>	1000	8,558,672	1,241,324	2,389,043	396,200	545,569	4,548	28,801	213,643	44,770
	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0				
	<b>STATE SOURCES</b>	3000	5,844,539	500,000	0	330,607	0	0	0	0	0
	<b>FEDERAL SOURCES</b>	4000	1,029,128	0	0	0	0	0	0	0	0
	<b>Total Direct Receipts/Revenues</b>		15,432,339	1,741,324	2,389,043	726,807	545,569	4,548	28,801	213,643	44,770
	<i>Receipts/Revenues for "On Behalf" Payments 2 [2]</i>	3998	3,736,478	0	0	0	0	0		0	0
	<b>Total Receipts/Revenues</b>		19,168,817	1,741,324	2,389,043	726,807	545,569	4,548	28,801	213,643	44,770
<b>DISBURSEMENTS/EXPENDITURES</b>											
	<b>Instruction</b>	1000	10,441,358				213,491				
	<b>Support Services</b>	2000	4,443,436	1,751,648		892,971	435,250	36,719		129,755	22,000
	<b>Community Services</b>	3000	6,625	0		0	4				
	<b>Payments to Other Districts &amp; Governmental Units</b>	4000	359,841	0	0	0	0	0			0
	<b>Debt Service</b>	5000	0	0	2,285,000	0	0			0	0
	<b>Total Direct Disbursements/Expenditures</b>		15,251,260	1,751,648	2,285,000	892,971	648,745	36,719		129,755	22,000
	<i>Disbursements/Expenditures for "On Behalf" Payments 2 [3]</i>	4180	3,736,478	0	0	0	0	0		0	0
	<b>Total Disbursements/Expenditures</b>		18,987,738	1,751,648	2,285,000	892,971	648,745	36,719		129,755	22,000
	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3 [4]</b>		181,079	(10,324)	104,043	(166,164)	(103,176)	(32,171)	28,801	83,888	22,770
<b>OTHER SOURCES/USES OF FUNDS</b>											
<b>OTHER SOURCES OF FUNDS (7000)</b>											
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>											
	Abolishment of the Working Cash Fund 12 [5]	7110	0								
	Abatement of the Working Cash Fund 12 [6]	7110	0	0	0	0	0	0		0	0
	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
	Transfer Among Funds	7130	0	0		0					
	Transfer of Interest [7]	7140	0	0	0	0	0	0	0	0	0
	Transfer from Capital Project Fund to O&M Fund	7150		0							
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4 [8]	7160		0							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5 [9]	7170			0						
<b>SALE OF BONDS (7200)</b>											
	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
	Sale or Compensation for Fixed Assets 6 [10]	7300	2,065	0	0	0	0	0		0	0
	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
	Transfer to Capital Projects Fund	7800						0			
	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
	<b>Total Other Sources of Funds</b>		2,065	0	0	0	0	0	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>											
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>											

01	(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
	Abolishment or Abatement of the Working Cash Fund 12 [11]	8110							0		
	Transfer of Working Cash Fund Interest 12 [12]	8120							0		
	Transfer Among Funds	8130	0	0		0					
	Transfer of Interest [13]	8140	0	0	0	0	0			0	
	Transfer from Capital Project Fund to O&M Fund	8150						0			
	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4 [14]	8160									0
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5 [15]	8170									0
	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0					0		
	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0					0		
	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0					0		
	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0					0		
	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0					0		
	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0					0		
	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0					0		
	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0					0		
	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
	Taxes Transferred to Pay for Capital Projects	8810	0	0							
	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0		0			0
	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
	<b>Total Other Sources/Uses of Funds</b>		2,065	0	0	0	0	0	0	0	0
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		183,144	(10,324)	104,043	(166,164)	(103,176)	(32,171)	28,801	83,888	22,770
	<b>Fund Balances - July 1, 2016</b>		5,833,779	486,293	1,874,312	1,191,679	532,251	980,093	1,160,926	254,272	94,559
	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
	<b>Fund Balances - June 30, 2017</b>		6,016,923	475,969	1,978,355	1,025,515	429,075	947,922	1,189,727	338,160	117,329
	Change in Fund Balance FY09 - FY10		183,144.00	(10,324.00)	104,043.00	(166,164.00)	(103,176.00)	(32,171.00)	28,801.00	83,888.00	22,770.00

tion	(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
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>											
<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>		<b>1100</b>									
Designated Purposes Levies (1110-1120) 7 [16]			5,974,222	1,225,654	2,382,907	387,042	234,099	0	23,837	212,658	44,306
Leasing Purposes Levy 8 [17]	1130		43,331	0							
Special Education Purposes Levy	1140		86,636	0		0	0	0			
FICA/Medicare Only Purposes Levies	1150						294,423				
Area Vocational Construction Purposes Levy	1160			0	0			0			
Summer School Purposes Levy	1170		0								
Other Tax Levies (Describe & Itemize)	1190		0	0	0	0	0	0	0	0	0
<b>Total Ad Valorem Taxes Levied By District</b>			<b>6,104,189</b>	<b>1,225,654</b>	<b>2,382,907</b>	<b>387,042</b>	<b>528,522</b>	<b>0</b>	<b>23,837</b>	<b>212,658</b>	<b>44,306</b>
<b>PAYMENTS IN LIEU OF TAXES</b>		<b>1200</b>									
Mobile Home Privilege Tax	1210		0	0	0	0	0	0	0	0	0
Payments from Local Housing Authorities	1220		0	0	0	0	0	0	0	0	0
Corporate Personal Property Replacement Taxes 9 [18]	1230		151,500	0	0	0	15,140	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290		0	0	0	0	0	0	0	0	0
<b>Total Payments in Lieu of Taxes</b>			<b>151,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TUITION</b>		<b>1300</b>									
Regular - Tuition from Pupils or Parents (In State)	1311		0								
Regular - Tuition from Other Districts (In State)	1312		0								
Regular - Tuition from Other Sources (In State)	1313		0								
Regular - Tuition from Other Sources (Out of State)	1314		0								
Summer Sch - Tuition from Pupils or Parents (In State)	1321		3,845								
Summer Sch - Tuition from Other Districts (In State)	1322		0								
Summer Sch - Tuition from Other Sources (In State)	1323		0								
Summer Sch - Tuition from Other Sources (Out of State)	1324		0								
CTE - Tuition from Pupils or Parents (In State)	1331		0								
CTE - Tuition from Other Districts (In State)	1332		0								
CTE - Tuition from Other Sources (In State)	1333		0								
CTE - Tuition from Other Sources (Out of State)	1334		0								
Special Ed - Tuition from Pupils or Parents (In State)	1341		0								
Special Ed - Tuition from Other Districts (In State)	1342		0								
Special Ed - Tuition from Other Sources (In State)	1343		0								
Special Ed - Tuition from Other Sources (Out of State)	1344		0								
Adult - Tuition from Pupils or Parents (In State)	1351		0								
Adult - Tuition from Other Districts (In State)	1352		0								
Adult - Tuition from Other Sources (In State)	1353		0								
Adult - Tuition from Other Sources (Out of State)	1354		0								
<b>Total Tuition</b>			<b>3,845</b>								
<b>TRANSPORTATION FEES</b>		<b>1400</b>									
Regular - Transp Fees from Pupils or Parents (In State)	1411					1,175					
Regular - Transp Fees from Other Districts (In State)	1412					0					
Regular - Transp Fees from Other Sources (In State)	1413					1,803					
Regular - Transp Fees from Co-curricular Activities (In State)	1415					0					
Regular Transp Fees from Other Sources (Out of State)	1416					0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421					0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422					0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423					0					

tion	(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
Summer Sch - Transp. Fees from Other Sources (Out of State)		1424				0					
CTE - Transp Fees from Pupils or Parents (In State)		1431				0					
CTE - Transp Fees from Other Districts (In State)		1432				0					
CTE - Transp Fees from Other Sources (In State)		1433				0					
CTE - Transp Fees from Other Sources (Out of State)		1434				0					
Special Ed - Transp Fees from Pupils or Parents (In State)		1441				0					
Special Ed - Transp Fees from Other Districts (In State)		1442				0					
Special Ed - Transp Fees from Other Sources (In State)		1443				0					
Special Ed - Transp Fees from Other Sources (Out of State)		1444				0					
Adult - Transp Fees from Pupils or Parents (In State)		1451				0					
Adult - Transp Fees from Other Districts (In State)		1452				0					
Adult - Transp Fees from Other Sources (In State)		1453				0					
Adult - Transp Fees from Other Sources (Out of State)		1454				0					
<b>Total Transportation Fees</b>						<b>2,978</b>					
<b>EARNINGS ON INVESTMENTS</b>		<b>1500</b>									
Interest on Investments		1510	22,287	1,958	6,136	3,662	1,907	3,948	4,964	985	464
Gain or Loss on Sale of Investments		1520	0	0	0	0	0	0	0	0	0
<b>Total Earnings on Investments</b>			<b>22,287</b>	<b>1,958</b>	<b>6,136</b>	<b>3,662</b>	<b>1,907</b>	<b>3,948</b>	<b>4,964</b>	<b>985</b>	<b>464</b>
<b>FOOD SERVICE</b>		<b>1600</b>									
Sales to Pupils - Lunch		1611	155,415								
Sales to Pupils - Breakfast		1612	7,829								
Sales to Pupils - A la Carte		1613	79,010								
Sales to Pupils - Other (Describe & Itemize)		1614	0								
Sales to Adults		1620	4,393								
Other Food Service (Describe & Itemize)		1690	472								
<b>Total Food Service</b>			<b>247,119</b>								
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>		<b>1700</b>									
Admissions - Athletic		1711	27,690	0							
Admissions - Other (Describe & Itemize)		1719	0	0							
Fees		1720	1,965	0							
Book Store Sales		1730	0	0							
Other District/School Activity Revenue (Describe & Itemize)		1790	0	0							
<b>Total District/School Activity Income</b>			<b>29,655</b>	<b>0</b>							
<b>TEXTBOOK INCOME</b>		<b>1800</b>									
Rentals - Regular Textbooks		1811	185,306								
Rentals - Summer School Textbooks		1812	0								
Rentals - Adult/Continuing Education Textbooks		1813	0								
Rentals - Other (Describe & Itemize)		1819	0								
Sales - Regular Textbooks		1821	0								
Sales - Summer School Textbooks		1822	0								
Sales - Adult/Continuing Education Textbooks		1823	0								
Sales - Other (Describe & Itemize)		1829	0								
Other (Describe & Itemize)		1890	3,126								
<b>Total Textbook Income</b>			<b>188,432</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>		<b>1900</b>									
Rentals		1910	0	10,904							
Contributions and Donations from Private Sources		1920	13,676	0	0	0	0	0	0	0	0
Impact Fees from Municipal or County Governments		1930	0	0	0	0	600	0	0	0	0

tion		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Services Provided Other Districts	1940	1,671,812	0		0					
Refund of Prior Years' Expenditures	1950	4,789	0	0	0	0	0		0	0
Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
Drivers' Education Fees	1970	23,525								
Proceeds from Vendors' Contracts	1980	(71)	0	0	0	0	0	0	0	0
School Facility Occupation Tax Proceeds	1983			0			0			
Payment from Other Districts	1991	0	0	0	0	0	0			
Sale of Vocational Projects	1992	0								
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
Other Local Revenues (Describe & Itemize)	1999	97,914	2,808	0	2,518	0	0	0	0	0
<b>Total Other Revenue from Local Sources</b>		<b>1,811,645</b>	<b>13,712</b>	<b>0</b>	<b>2,518</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>8,558,672</b>	<b>1,241,324</b>	<b>2,389,043</b>	<b>396,200</b>	<b>545,569</b>	<b>4,548</b>	<b>28,801</b>	<b>213,643</b>	<b>44,770</b>
<b>ROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100	0	0		0	0				
Flow-through Revenue from Federal Sources	2200	0	0		0	0				
Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
General State Aid- Sec. 18-8.05	3001	5,328,626	500,000	0	0	0	0		0	0
General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
<b>Total Unrestricted Grants-In-Aid</b>		<b>5,328,626</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	72,047			0					
Special Education - Funding for Children Requiring Sp ED Services	3105	173,521			0					
Special Education - Personnel	3110	234,924	0		0					
Special Education - Orphanage - Individual	3120	27,486			0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	0			0					
Special Education - Other (Describe & Itemize)	3199	0	0		0					
<b>Total Special Education</b>		<b>507,978</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200	0	0			0				
CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
CTE - WECEP	3225	0	0			0				
CTE - Agriculture Education	3235	0	0			0				
CTE - Instructor Practicum	3240	0	0			0				
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3299	0	0			0				
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305	3,746				0				

tion	(Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
<b>Total Bilingual Ed</b>		<b>3,746</b>				<b>0</b>				
State Free Lunch & Breakfast	3360	1,330								
School Breakfast Initiative	3365	0	0			0				
Driver Education	3370	2,859	0							
Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500	0	0		173,521	0				
Transportation - Special Education	3510	0	0		157,086	0				
Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>330,607</b>	<b>0</b>				
Learning Improvement - Change Grants	3610	0								
Scientific Literacy	3660	0	0		0	0				
Truant Alternative/Optional Education	3695	0			0	0				
Early Childhood - Block Grant	3705	0	0		0	0				
Reading Improvement Block Grant	3715	0			0	0				
Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
Continued Reading Improvement Block Grant	3725	0			0	0				
Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
Chicago General Education Block Grant	3766	0	0		0	0				
Chicago Educational Services Block Grant	3767	0	0		0	0				
School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
Technology - Technology for Success	3780	0	0	0	0	0	0			0
State Charter Schools	3815	0			0					
Extended Learning Opportunities - Summer Bridges	3825	0			0					
Infrastructure Improvements - Planning/Construction	3920		0				0			
School Infrastructure - Maintenance Projects	3925		0				0			0
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
<b>Total Restricted Grants-In-Aid</b>		<b>515,913</b>	<b>0</b>	<b>0</b>	<b>330,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>5,844,539</b>	<b>500,000</b>	<b>0</b>	<b>330,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>	<b>from</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4060	0	0		0	0	0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>



tion	(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
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>											
<b>TITLE VI</b>											
	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
	Title VI - District Projects	4105	0	0		0	0				
	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
	Title VI - Other (Describe & Itemize)	4199	0	0		0	0				
	<b>Total Title VI</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FOOD SERVICE</b>											
	Breakfast Start-Up Expansion	4200	0				0				
	National School Lunch Program	4210	252,240				0				
	Special Milk Program	4215	0				0				
	School Breakfast Program	4220	41,103				0				
	Summer Food Service Program	4225	0				0				
	Child Adult Care Food Program	4226	0				0				
	Fresh Fruits & Vegetables	4240	0								
	Food Service - Other (Describe & Itemize)	4299	0				0				
	<b>Total Food Service</b>		<b>293,343</b>				<b>0</b>				
<b>TITLE I</b>											
	Title I - Low Income	4300	175,407	0		0	0				
	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
	Title I - Comprehensive School Reform	4332	0	0		0	0				
	Title I - Reading First	4334	0	0		0	0				
	Title I - Even Start	4335	0	0		0	0				
	Title I - Reading First SEA Funds	4337	0	0		0	0				
	Title I - Migrant Education	4340	0	0		0	0				
	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
	<b>Total Title I</b>		<b>175,407</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>TITLE IV</b>											
	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
	<b>Total Title IV</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>FEDERAL - SPECIAL EDUCATION</b>											
	Fed - Spec Education - Preschool Flow-Through	4600	9,368	0		0	0				
	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
	Fed - Spec Education - IDEA - Flow Through	4620	310,698	0		0	0				
	Fed - Spec Education - IDEA - Room & Board	4625	101,301	0		0	0				
	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
	<b>Total Federal - Special Education</b>		<b>421,367</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>CTE - PERKINS</b>											
	CTE - Perkins - Title IIIIE - Tech Prep	4770	0	0			0				
	CTE - Other (Describe & Itemize)	4799	0	0			0				
	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				
	Federal - Adult Education	4810	0	0			0				
	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
	ARRA - Title I - Low Income	4851	0	0		0	0				
	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0

tion	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0							
Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	10,669			0	0				
Learn & Serve America	4910	0			0	0				
McKinney Education for Homeless Children	4920	0	0		0	0				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
Title II - Teacher Quality	4932	42,899	0		0	0				
Federal Charter Schools	4960	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	37,223	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	48,220	0		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0	0			0
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>1,029,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>1,029,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Direct Receipts/Revenues</b>		<b>15,432,339</b>	<b>1,741,324</b>	<b>2,389,043</b>	<b>726,807</b>	<b>545,569</b>	<b>4,548</b>	<b>28,801</b>	<b>213,643</b>	<b>44,770</b>



n	(Enter Whole Dollars)	Func t #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total	
	Tort Immunity Services	2360										
		-										
		2370	0	0	36,878	0	0	0	0	0	36,878	35,175
	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>258,208</b>	<b>81,697</b>	<b>92,575</b>	<b>9,478</b>	<b>1,650</b>	<b>7,889</b>	<b>0</b>	<b>39,730</b>	<b>491,227</b>	<b>557,865</b>
	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
	Office of the Principal Services	2410	721,622	166,042	4,601	1,524	0	3,742	0	0	897,531	914,470
	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>721,622</b>	<b>166,042</b>	<b>4,601</b>	<b>1,524</b>	<b>0</b>	<b>3,742</b>	<b>0</b>	<b>0</b>	<b>897,531</b>	<b>914,470</b>
	<b>SUPPORT SERVICES - BUSINESS</b>											
	Direction of Business Support Services	2510	185,739	23,157	40,974	457	0	335	0	0	250,662	207,797
	Fiscal Services	2520	60,988	11,485	8,384	2,450	0	389	0	0	83,696	115,813
	Operation & Maintenance of Plant Services	2540	0	0	189,426	0	0	0	0	0	189,426	134,000
	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
	Food Services	2560	216,887	8,112	15,543	193,659	0	738	0	0	434,939	553,100
	Internal Services	2570	0	0	0	0	0	0	0	0	0	1,000
	<b>Total Support Services - Business</b>	<b>2500</b>	<b>463,614</b>	<b>42,754</b>	<b>254,327</b>	<b>196,566</b>	<b>0</b>	<b>1,462</b>	<b>0</b>	<b>0</b>	<b>958,723</b>	<b>1,011,710</b>
	<b>SUPPORT SERVICES - CENTRAL</b>											
	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
	Planning, Research, Development, & Evaluation Services	2620	15,000	1,902	0	0	0	89	0	0	16,991	19,200
	Information Services	2630	0	0	9,809	162	0	0	0	0	9,971	12,600
	Staff Services	2640	50,797	55	4,348	5,794	0	6,503	0	0	67,497	59,600
	Data Processing Services	2660	0	0	5,277	0	0	0	0	0	5,277	5,400
	<b>Total Support Services - Central</b>	<b>2600</b>	<b>65,797</b>	<b>1,957</b>	<b>19,434</b>	<b>5,956</b>	<b>0</b>	<b>6,592</b>	<b>0</b>	<b>0</b>	<b>99,736</b>	<b>96,800</b>
	Other Support Services (Describe & Itemize)	2900	0	0	0	34	0	0	0	0	34	600
	<b>Total Support Services</b>	<b>2000</b>	<b>2,654,951</b>	<b>391,198</b>	<b>793,526</b>	<b>279,126</b>	<b>263,421</b>	<b>21,484</b>	<b>0</b>	<b>39,730</b>	<b>4,443,436</b>	<b>4,408,836</b>
	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>1,065</b>	<b>343</b>	<b>1,445</b>	<b>3,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,625</b>	<b>16,300</b>
	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
	Payments for Regular Programs	4110			0			16,668			16,668	16,700
	Payments for Special Education Programs	4120			48,985			0			48,985	77,277
	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
	Payments for CTE Programs	4140			4,175			55,803			59,978	59,900
	Payments for Community College Programs	4170			0			0			0	0
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>53,160</b>			<b>72,471</b>			<b>125,631</b>	<b>153,877</b>
	Payments for Regular Programs - Tuition	4210						100,100			100,100	50,000
	Payments for Special Education Programs - Tuition	4220						0			0	0
	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
	Payments for CTE Programs - Tuition	4240						134,110			134,110	136,300
	Payments for Community College Programs - Tuition	4270						0			0	0
	Payments for Other Programs - Tuition	4280						0			0	0
	Other Payments to In-State Govt Units	4290						0			0	0
	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>234,210</b>			<b>234,210</b>	<b>186,300</b>
	Payments for Regular Programs - Transfers	4310						0			0	0
	Payments for Special Education Programs - Transfers	4320						0			0	0
	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
	Payments for CTE Programs - Transfers	4340						0			0	0
	Payments for Community College Program - Transfers	4370						0			0	0
	Payments for Other Programs - Transfers	4380						0			0	0
	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>

n	(Enter Whole Dollars)	Func t #	(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
	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			53,160			306,681			359,841	340,177
	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Tax Anticipation Notes	5120						0			0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	State Aid Anticipation Certificates	5140						0			0	0
	Other Interest on Short-Term Debt	5150						0			0	0
	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
	Debt Services - Interest on Long-Term Debt	5200						0			0	0
	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
	<b>Total Direct Disbursements/Expenditures</b>		11,248,788	1,206,644	1,244,722	543,181	399,020	569,175	0	39,730	15,251,260	15,470,981
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										181,079	

**20 - OPERATIONS & MAINTENANCE FUND (O&M)**

	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
	<b>SUPPORT SERVICES - PUPILS</b>											
	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
	<b>SUPPORT SERVICES - BUSINESS</b>											
	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
	Operation & Maintenance of Plant Services	2540	806,426	39,750	174,475	507,944	221,565	1,488	0	0	1,751,648	1,762,140
	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
	Food Services	2560					0		0		0	0
	<b>Total Support Services - Business</b>	<b>2500</b>	<b>806,426</b>	<b>39,750</b>	<b>174,475</b>	<b>507,944</b>	<b>221,565</b>	<b>1,488</b>	<b>0</b>	<b>0</b>	<b>1,751,648</b>	<b>1,762,140</b>
	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
	<b>Total Support Services</b>	<b>2000</b>	<b>806,426</b>	<b>39,750</b>	<b>174,475</b>	<b>507,944</b>	<b>221,565</b>	<b>1,488</b>	<b>0</b>	<b>0</b>	<b>1,751,648</b>	<b>1,762,140</b>
	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
	Payments for Special Education Programs	4120			0			0			0	0
	Payments for CTE Programs	4140			0			0			0	0
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
	Payments to Other Govt. Units (Out of State)	4400						0			0	0
	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Tax Anticipation Notes	5120						0			0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	State Aid Anticipation Certificates	5140						0			0	0
	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						<b>0</b>			<b>0</b>	<b>0</b>

n	(Enter Whole Dollars)	Func t #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total	
<b>Total Debt Services</b>		<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>		<b>6000</b>										0
<b>Total Direct Disbursements/Expenditures</b>			806,426	39,750	174,475	507,944	221,565	1,488	0	0	1,751,648	1,762,140
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures</b>											(10,324)	
<b>30 - DEBT SERVICES (DS)</b>												
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>		<b>4000</b>						0			0	0
<b>DEBT SERVICES (DS)</b>		<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>												
Tax Anticipation Warrants		5110						0			0	0
Tax Anticipation Notes		5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes		5130						0			0	0
State Aid Anticipation Certificates		5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)		5150						0			0	0
<b>Total Debt Services - Interest On Short-Term Debt</b>		<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>		<b>5200</b>						1,701,754			1,701,754	1,701,754
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 [20]</b>		<b>5300</b>										
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 [20]								583,246			583,246	583,246
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>		<b>5400</b>			0			0			0	0
<b>Total Debt Services</b>		<b>5000</b>			0			2,285,000			2,285,000	2,285,000
<b>PROVISION FOR CONTINGENCIES (DS)</b>		<b>6000</b>										0
<b>Total Disbursements/ Expenditures</b>					0			2,285,000			2,285,000	2,285,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>											104,043	
<b>40 - TRANSPORTATION FUND (TR)</b>												
<b>SUPPORT SERVICES (TR)</b>												
<b>SUPPORT SERVICES - PUPILS</b>												
Other Support Services - Pupils (Describe & Itemize)		2190	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - BUSINESS</b>												
Pupil Transportation Services		2550	488,797	23,425	296,552	83,165	0	1,032	0	0	892,971	954,158
Other Support Services (Describe & Itemize)		2900	0	0	0	0	0	0	0	0	0	0
<b>Total Support Services</b>		<b>2000</b>	<b>488,797</b>	<b>23,425</b>	<b>296,552</b>	<b>83,165</b>	<b>0</b>	<b>1,032</b>	<b>0</b>	<b>0</b>	<b>892,971</b>	<b>954,158</b>
<b>COMMUNITY SERVICES (TR)</b>		<b>3000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>		<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>												
Payments for Regular Programs		4110			0			0			0	0
Payments for Special Education Programs		4120			0			0			0	0
Payments for Adult/Continuing Education Programs		4130			0			0			0	0
Payments for CTE Programs		4140			0			0			0	0
Payments for Community College Programs		4170			0			0			0	0
Other Payments to In-State Govt. Units (Describe & Itemize)		4190			0			0			0	0
<b>Total Payments to Other Govt. Units (In-State)</b>		<b>4100</b>			0			0			0	0
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>		<b>4400</b>			0			0			0	0
<b>Total Payments to Other Govt Units</b>		<b>4000</b>			0			0			0	0

n	(Enter Whole Dollars)	Func t #	(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
	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Tax Anticipation Notes	5120						0			0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	State Aid Anticipation Certificates	5140						0			0	0
	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11 [21]</b>	<b>5300</b>						0			0	0
	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
	<b>Total Disbursements/ Expenditures</b>		488,797	23,425	296,552	83,165	0	1,032	0	0	892,971	954,158
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(166,164)	

**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**

	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
	Regular Programs	1100		92,166							92,166	104,100
	Pre-K Programs	1125		0							0	0
	Special Education Programs (Functions 1200-1220)	1200		79,417							79,417	86,300
	Special Education Programs - Pre-K	1225		10,022							10,022	11,300
	Remedial and Supplemental Programs - K-12	1250		4,720							4,720	3,200
	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
	Adult/Continuing Education Programs	1300		0							0	0
	CTE Programs	1400		3,992							3,992	4,700
	Interscholastic Programs	1500		10,408							10,408	12,300
	Summer School Programs	1600		72							72	200
	Gifted Programs	1650		0							0	0
	Driver's Education Programs	1700		303							303	400
	Bilingual Programs	1800		12,150							12,150	11,900
	Truants' Alternative & Optional Programs	1900		241							241	400
	<b>Total Instruction</b>	<b>1000</b>		<b>213,491</b>							<b>213,491</b>	<b>234,800</b>
	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
	<b>SUPPORT SERVICES - PUPILS</b>											
	Attendance & Social Work Services	2110		11,227							11,227	11,900
	Guidance Services	2120		5,873							5,873	7,400
	Health Services	2130		13,568							13,568	14,600
	Psychological Services	2140		1,070							1,070	1,100
	Speech Pathology & Audiology Services	2150		1,381							1,381	1,500
	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>33,119</b>							<b>33,119</b>	<b>36,500</b>
	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
	Improvement of Instruction Services	2210		40,799							40,799	39,900
	Educational Media Services	2220		12,321							12,321	12,600
	Assessment & Testing	2230		0							0	0
	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>53,120</b>							<b>53,120</b>	<b>52,500</b>

n	(Enter Whole Dollars)	Func t #	(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
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>												
	Board of Education Services	2310		10,271							10,271	5,100
	Executive Administration Services	2320		8,119							8,119	15,400
	Service Area Administrative Services	2330		0							0	0
	Claims Paid from Self Insurance Fund	2361		0							0	0
	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
	Unemployment Insurance Payments	2363		0							0	0
	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
	Risk Management and Claims Services Payments	2365		0							0	0
	Judgment and Settlements	2366		0							0	0
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
	Reciprocal Insurance Payments	2368		0							0	0
	Legal Services	2369		5							5	0
	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>18,395</b>							<b>18,395</b>	<b>20,500</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>												
	Office of the Principal Services	2410		11,192							11,192	13,100
	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>11,192</b>							<b>11,192</b>	<b>13,100</b>
<b>SUPPORT SERVICES - BUSINESS</b>												
	Direction of Business Support Services	2510		8,406							8,406	4,500
	Fiscal Services	2520		19,536							19,536	23,900
	Facilities Acquisition & Construction Services	2530		0							0	0
	Operation & Maintenance of Plant Services	2540		152,094							152,094	157,400
	Pupil Transportation Services	2550		84,249							84,249	104,000
	Food Services	2560		42,872							42,872	44,000
	Internal Services	2570		0							0	0
	<b>Total Support Services - Business</b>	<b>2500</b>		<b>307,157</b>							<b>307,157</b>	<b>333,800</b>
<b>SUPPORT SERVICES - CENTRAL</b>												
	Direction of Central Support Services	2610		0							0	0
	Planning, Research, Development, & Evaluation Services	2620		237							237	300
	Information Services	2630		0							0	0
	Staff Services	2640		12,030							12,030	12,200
	Data Processing Services	2660		0							0	0
	<b>Total Support Services - Central</b>	<b>2600</b>		<b>12,267</b>							<b>12,267</b>	<b>12,500</b>
	Other Support Services (Describe & Itemize)	2900		0							0	0
	<b>Total Support Services</b>	<b>2000</b>		<b>435,250</b>							<b>435,250</b>	<b>468,900</b>
	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>4</b>							<b>4</b>	<b>100</b>
	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
	Payments for Special Education Programs	4120		0							0	0
	Payments for CTE Programs	4140		0							0	0
	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Tax Anticipation Notes	5120						0			0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	State Aid Anticipation Certificates	5140						0			0	0



n	(Enter Whole Dollars)	Func t #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non- Capitalized Equipment	Termination Benefits	Total	
	Other (Describe & Itemize)	5150						0			0	0
	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
	<b>Total Disbursements/Expenditures</b>			648,745				0			648,745	703,800
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(103,176)	
<b>60 - CAPITAL PROJECTS (CP)</b>												
	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
	<b>SUPPORT SERVICES - BUSINESS</b>											
	Facilities Acquisition and Construction Services	2530	0	0	13,552	8,961	14,206	0	0	0	36,719	39,000
	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>13,552</b>	<b>8,961</b>	<b>14,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,719</b>	<b>39,000</b>
	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
	Payments to Other Govt Units (In-State)	4100			0			0			0	0
	Payments for Special Education Programs	4120			0			0			0	0
	Payments for CTE Programs	4140			0			0			0	0
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
	<b>Total Disbursements/ Expenditures</b>		0	0	13,552	8,961	14,206	0	0	0	36,719	39,000
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(32,171)	
<b>70 - WORKING CASH (WC)</b>												
<b>80 - TORT FUND (TF)</b>												
	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0	0
	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
	Risk Management and Claims Services Payments	2365	0	0	31,330	5,121	0	0	0	0	36,451	29,900
	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	15,346	0	0	0	0	0	15,346	20,000
	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
	Legal Services	2369	0	0	23,491	0	0	0	0	0	23,491	26,000
	Property Insurance (Buildings & Grounds)	2371	0	0	54,467	0	0	0	0	0	54,467	54,467
	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>124,634</b>	<b>5,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,755</b>	<b>130,367</b>
	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
	Other Interest or Short-Term Debt	5150						0			0	0

n	(Enter Whole Dollars)	Func t #	(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
	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
	<b>Total Disbursements/Expenditures</b>		0	0	124,634	5,121	0	0	0	0	129,755	130,367
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										83,888	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>												
	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
	<b>SUPPORT SERVICES - BUSINESS</b>											
	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
	Operation & Maintenance of Plant Services	2540	0	0	0	0	22,000	0	0	0	22,000	22,000
	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>
	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>
	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
	Tax Anticipation Warrants	5110						0			0	0
	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>										
	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired) [22]	5300						0			0	0
	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
	<b>Total Disbursements/Expenditures</b>		0	0	0	0	22,000	0	0	0	22,000	22,000
	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										22,770	

n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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n (Enter Whole Dollars)	Func t #	(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
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## SCHEDULE OF AD VALOREM TAX RECEIPTS

(Enter Whole Dollars)	Taxes Received Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies) (Column B - C)	Estimated Taxes for the 2016 Levy)	Estimated Taxes Due (from the 2016 Levy) (Column E - C)
Educational	5,974,222	3,272,022	2,702,200	5,986,390	2,714,368
Operations & Maintenance	1,225,654	659,486	566,168	1,206,580	547,094
Debt Services **	2,382,907	1,313,861	1,069,046	2,403,808	1,089,947
Transportation	387,042	208,405	178,637	381,291	172,886
Municipal Retirement	234,099	125,572	108,527	229,745	104,173
Capital Improvements	0	0	0	0	0
Working Cash	23,837	12,670	11,167	23,184	10,514
Tort Immunity	212,658	113,960	98,698	208,501	94,541
Fire Prevention & Safety	44,306	23,750	20,556	43,458	19,708
Leasing Levy	43,331	23,221	20,110	42,487	19,266
Special Education	86,636	46,436	40,200	84,957	38,521
Area Vocational Construction	0	0	0	0	0
Social Security/Medicare Only	294,423	157,764	136,659	288,641	130,877
Summer School	0	0	0	0	0
Other (Describe & Itemize)	0	0	0	0	0
<b>Totals</b>	<b>10,909,115</b>	<b>5,957,147</b>	<b>4,951,968</b>	<b>10,899,042</b>	<b>4,941,895</b>

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).





								0	
								0	
								0	
								0	
								0	
								0	
								0	
		45,200,000		4,960,708	0	0	583,246	4,377,462	2,399,107

\* Each type of debt issued must be identified separately with the amount:

- |                            |   |                                  |
|----------------------------|---|----------------------------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other <u>Debt Certificate</u> |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other <u>Capital Lease</u>    |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other _____                   |

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2016</b>						
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		86,636			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					2,859
Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		0	86,636	0	0	2,859
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		86,636			2,859
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/ Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
<b>Total Disbursements</b>		0	86,636	0	0	2,859
<b>Ending Cash Basis Fund Balance as of June 30, 2017</b>		0	0	0	0	0
<b>Reserved Fund Balance</b>	714					
<b>Unreserved Fund Balance</b>	730	0	0	0	0	0

### SCHEDULE OF TORT IMMUNITY EXPENDITURES a

**Yes**  **No**  Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

*Using the following categories, list all other Tort Immunity expenditures **not** included in line 30 above. Include the total dollar amount for each category.*

Expenditures:	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	

Legal Services	
Principal and Interest on Tort Bonds	

- 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 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).
- b 55 ILCS 5/5-1006.7

**Schedule of Capital Outlay and Depreciation**

Category of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	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
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	842,563			842,563						842,563
Depreciable Land	222				0	50				0	0
<b>Buildings</b>	<b>230</b>										
Permanent Buildings	231	37,983,442	97,432		38,080,874	50	18,599,822	899,156		19,498,978	18,581,896
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	1,335,444	41,660		1,377,104	20	1,142,090	67,021		1,209,111	167,993
<b>Capitalized Equipment</b>	<b>250</b>										
10 Yr Schedule	251	5,267,249	35,000		5,302,249	10	4,721,301	120,044		4,841,345	460,904
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
<b>Construction in Progress</b>	<b>260</b>				0	--					0
<b>Total Capital Assets</b>	<b>200</b>	<b>45,428,698</b>	<b>174,092</b>	<b>0</b>	<b>45,602,790</b>		<b>24,463,213</b>	<b>1,086,221</b>	<b>0</b>	<b>25,549,434</b>	<b>20,053,356</b>
<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
<b>Allowable Depreciation</b>								1,086,221			

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 15,251,260
O&M	Expenditures 15-22, L150	Total Expenditures	1,751,648
DS	Expenditures 15-22, L168	Total Expenditures	2,285,000
TR	Expenditures 15-22, L204	Total Expenditures	892,971
MR/SS	Expenditures 15-22, L288	Total Expenditures	648,745
TORT	Expenditures 15-22, L331	Total Expenditures	129,755
<b>Total Expenditures</b>			<b>\$ 20,959,379</b>

**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**

TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	0
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	101,385
ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	5,111
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	215,591
ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services	6,625
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	359,841
ED	Expenditures 15-22, L114, Col G	- Capital Outlay	399,020
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 15-22, L150, Col G	- Capital Outlay	221,565
O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	583,246
TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L204, Col G	- Capital Outlay	0
TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs	0
MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K	10,022
MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs	72
MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services	4
MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>			<b>\$ 1,902,482</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>19,056,897</b>
<b>9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12</b>			<b>1,632.02</b>
<b>Estimated OEPP (Line 76 divided by Line 77)</b>			<b>\$ 11,676.88</b>

**PER CAPITA TUITION CHARGE**

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>			
TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 1,175
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	1,803
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	247,119
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	29,655
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	185,306
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	3,126
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	10,904
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	1,671,812
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	507,978
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	3,746
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	1,330
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	2,859
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	330,607
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0



**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)**

*This schedule is completed for school districts only.*

<u>Fund</u>	<u>Sheet, Row</u>	<u>ACCOUNT NO - TITLE</u>	<u>Amount</u>
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
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
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
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title VI	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service	293,343
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I	175,407
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	310,698
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	101,301
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments	0
ED	Revenues 9-14, L260, Col C	4901 Race to the Top	0
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
ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	10,669
ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	42,899
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	37,223
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	48,220
ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>			<b>\$ 4,017,180</b>
<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>			<b>15,039,717</b>
<b>Total Depreciation Allowance (from page 27, Line 18, Col I)</b>			<b>1,086,221</b>
<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>			<b>16,125,938</b>
<b>9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))</b>			<b>1,632.02</b>
<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>			<b>9,880.97</b>

\* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

## ESTIMATED INDIRECT COST RATE DATA

### SECTION I

#### Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

**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.

#### Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	191,770
Value of Commodities Received for Fiscal Year 2017 <i>(Include the value of commodities when determining if a Single Audit is required).</i>	48,238
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

### SECTION II

#### Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		10,519,250		10,519,250
<b>Support Services:</b>					
Pupil	2100		1,020,876		1,020,876
Instructional Staff	2200		799,777		799,777
General Admin.	2300		637,727		637,727
School Admin	2400		908,723		908,723
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	259,068	0	259,068	0
Fiscal Services	2520	103,232		103,232	
Oper. & Maint. Plant Services	2540		1,871,603	1,871,603	
Pupil Transportation	2550		977,220		977,220
Food Services	2560		286,041		286,041
Internal Services	2570	0		0	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		17,228		17,228
Information Services	2630		9,971		9,971
Staff Services	2640	79,527		79,527	

Data Processing Services	2660	5,277		5,277	
<b>Other:</b>	2900		34		34
<b>Community Services</b>	3000		6,629		6,629
<b>Total</b>		447,104	17,055,079	2,318,707	15,183,476
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	447,104	Total Indirect costs:	2,318,707
		Total Direct Costs:	17,055,079	Total Direct Costs:	15,183,476
		<b>= 2.62%</b>		<b>= 15.27%</b>	

## REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2017

*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.*

Genoa-Kingston Community Unit  
School District No. 424  
16-019-4240-26

<i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				
<b>Service or Function</b> ( <i>Check all that apply</i> )			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance				
Investment Pools	X	X	X	PMA
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives				
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing	X	X	X	
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

**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: Genoa-Kingston Community Unit School I

RCDT Number: 16-019-4240-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2017			Budgeted Expenditures, Fiscal Year 2018		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	320,014		320,014	366,099		366,099
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	250,662	0	250,662	218,111		218,111
5. Internal Services	2570	0		0	15,000		15,000
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>570,676</b>	<b>0</b>	<b>570,676</b>	<b>599,210</b>	<b>0</b>	<b>599,210</b>
<b>9. Percent Increase (Decrease) for FY2018 (Budgeted) over FY2017 (Actual)</b>							<b>5%</b>

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
*Signature of Superintendent*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Contact Name (for questions)*

\_\_\_\_\_  
*Contact Telephone Number*

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25 g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>

\_\_\_\_\_

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

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

Genoa-Kingston Community Unit School District No. 424  
16-019-4240-26



Reference Pages.

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

\\kh-fp1\data\  
OFFICE\Audit\  
Clients\Genna-

***[Please insert files above]***

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

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

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

**ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION****New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)**

*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.*

*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.*

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**

*(All AFR pages must be completed to generate the following calculation)*

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
<b>Direct Revenues</b>	15,432,339	1,741,324	726,807	28,801	17,929,271
<b>Direct Expenditures</b>	15,251,260	1,751,648	892,971		17,895,879
<b>Difference</b>	181,079	(10,324)	(166,164)	28,801	<b>33,392</b>
<b>Fund Balance - June 30, 2017</b>	6,016,923	475,969	1,025,515	1,189,727	<b>8,708,134</b>

**Balanced - no deficit reduction plan is required.**

## Audit Checklist

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

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

## Balancing Schedule

### Check this Section for Error Messages

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK

Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Genoa-Kingston Community Unit Sc</b>	RCDT NUMBER <b>16-019-4240-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-003910</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Klein Hall CPAs 3957 75th Street Aurora IL 60504</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>980 Park Avenue Genoa, IL 60135</b>		E-MAIL ADDRESS <b>tgavin@kleinhallcpa.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Tim Gavin</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-898-5578</b>	FAX NUMBER <b>630-225-5128</b>

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

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

—

Corrective Action Plan (Title 2 CFR §200.511 (c))

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

A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))

A Copy of each Management Letter

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

**Genoa-Kingston Community Unit School District No. 424**  
**16-019-4240-26**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.  
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.  
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,  
- discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):  
Project year runs from October 1 to September 30, so projects will cross fiscal year;  
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).  
- The value is determined from the following, **with each item on a separate line:**
  - \* **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
  - \* **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**  
Districts should track separately through year; no specific report available from ISBE  
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:



- <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* **Department of Defense Fresh Fruits and Vegetables** (District should track through year)  
- **The two commodity programs should be reported on separate lines on the SEFA.**  
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:  
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>  
 \* Amounts verified for **Fresh Fruits and Vegetables** cash grant program (ISBE code 4240)  
CFDA number: 10.582

18. **TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).**
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS amounts are calculated, where appropriate.**
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
22. **All programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.**
23. **NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.**  
Including, but not limited to:
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (**Mark "N/A" if not applicable**)  
 \* ARRA funds are listed separately from "regular" Federal awards

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

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

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

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

**Genoa-Kingston Community Unit School District No. 424  
16-019-4240-26**

**RECONCILIATION OF FEDERAL REVENUES  
Year Ending June 30, 2017**

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

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 1,029,128
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		48,238
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(48,220)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,029,146</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
Medicaid admin fees		\$ 1,551
.....		
.....		
.....		
.....		
.....		
.....		

**ADJUSTED AFR FEDERAL REVENUES** align="right">\$ 1,030,697

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,030,697

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:


ADJUSTED SEFA FEDERAL REVENUE: \$ 1,030,697

DIFFERENCE: \$ -

Genoa-Kingston Community Unit School District No. 424  
16-019-4240-26  
**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			
<b>Child Nutrition Cluster</b>												
United States Department of Agriculture												
National School Lunch Program	(M)	Illinois State Board of Education	10.555	16-4210-00	204,805	49,166	204,805	49,166			253,971	N/A
National School Lunch Program	(M)	Illinois State Board of Education	10.555	17-4210-00		203,074		203,074			203,074	N/A
School Breakfast Program	(M)	Illinois State Board of Education	10.553	16-4220-00	27,393	6,452	27,393	6,452			33,845	N/A
School Breakfast Program	(M)	Illinois State Board of Education	10.553	17-4220-00		34,651		34,651			34,651	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	16-4215-00		-		-			-	N/A
Special Milk Program	(M)	Illinois State Board of Education	10.556	17-4215-00		-		-			-	N/A
Child and Adult Care	(M)	Illinois State Board of Education	10.558	16-4226-00		-		-			-	N/A
Child and Adult Care	(M)	Illinois State Board of Education	10.558	17-4226-00		-		-			-	N/A
Commodities	(M)	Illinois State Board of Education	10.555	16-4999-00	47,090	-	47,090	-			47,090	N/A
Commodities	(M)	Illinois State Board of Education	10.555	17-4999-00		48,238		48,238			48,238	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		-		-			-	N/A
Total United States Department of Agriculture					279,288	341,581	279,288	341,581	-	-	620,869	
<b>Total Child Nutrition Cluster</b>					279,288	341,581	279,288	341,581	-	-	620,869	
<b>Special Education (IDEA) Cluster</b>												
Department of Education												
IDEA - Flow Through		Illinois State Board of Education	84.027	16-4620-00	219,960	84,418	304,378	-			304,378	305,491
IDEA - Flow Through		Illinois State Board of Education	84.027	17-4620-00		226,280		277,748			277,748	316,235
IDEA - Room & Board		Illinois State Board of Education	84.027	16-4625-00		101,301		101,301			101,301	N/A
IDEA - Room & Board		Illinois State Board of Education	84.027	17-4625-00		-		-			-	N/A
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	16-4600-00	9,601	-	9,601	-			9,601	9,711

## Genoa-Kingston Community Unit School District No. 424

16-019-4240-26

## 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			
IDEA - Flow Through Pre-School		Illinois State Board of Education	84.173	17-4600-00		9,368		9,368			9,368	9,711
Total Department of Education					229,561	421,367	313,979	388,417	-	-	702,396	
<b>Total Special Education (IDEA) Cluster</b>					229,561	421,367	313,979	388,417	-	-	702,396	
<b>Other Programs</b>												
Department of Education												
Title I - Low Income	(M)	Illinois State Board of Education	84.010	16-4300-00	178,663	1,839	179,534	968			180,502	197,159
Title I - Low Income	(M)	Illinois State Board of Education	84.010	17-4300-00		173,568		173,568			173,568	187,753
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	1,211	18,046	1,452	17,805			19,257	28,930
Title II - Teacher Quality		Illinois State Board of Education	84.367	17-4932-00		24,853		25,094			25,094	37,258
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	16-4909-00	13,142	(1,516)	12,909	-			12,909	14,875
Title III - Language Instruction Programs		Illinois State Board of Education	84.365	17-4909-00		12,185		12,185			12,185	16,977
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	16-4905-00		-		-			-	
Title III - Immigrant Education Program		Illinois State Board of Education	84.365	17-4905-00		-		-			-	
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		-		-			-	
CTE - Perkins			84.048	17-4745-00		-		-			-	
Race to the Top		Illinois State Board of Education	84.413	16-4901-00		-		-			-	

Genoa-Kingston Community Unit School District No. 424  
16-019-4240-26  
**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			
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		-		-			-	
DORS STEP		Illinois Department of Healthcare and Family Services	84.126	17-4950-00		-		-			-	
Total Department of Education					193,016	228,975	193,895	229,620	-	-	423,515	
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	37,404	-	37,404	-			37,404	N/A
Medical Assistance Program		Illinois Department of Healthcare and Family Services	93.778	17-4991-00		38,774		38,774			38,774	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					37,404	38,774	37,404	38,774	-	-	76,178	
<b>Total Other Programs</b>					230,420	267,749	231,299	268,394	-	-	499,693	
<b>TOTAL FEDERAL AWARDS</b>					739,269	1,030,697	824,566	998,392	-	-	1,822,958	

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




**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Genoa-Kingston CUSD 424** and **should be** included in the Schedule of Expenditures of Federal Awards:

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

**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)



**Genoa-Kingston Community Unit School District No. 424**  
**16-019-4240-26**  
**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  None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? \_\_\_\_\_ YES  None Reported
- Noncompliance material to the financial statements noted? \_\_\_\_\_ YES  NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified? \_\_\_\_\_ YES  None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? \_\_\_\_\_ YES  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  NO

**IDENTIFICATION OF MAJOR PROGRAMS:8**

CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER10	AMOUNT OF FEDERAL PROGRAM
10.555A, 10.553A,	Child Nutrition Cluster	341,581
84.010A	Title I - Low Income	174,536

	<b>Total Amount Tested as Major</b>	\$516,117

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

\$998,392

% tested as Major

51.69%

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

\$750,000.00

Auditee qualified as low-risk auditee?

\_\_\_\_ YES     X  NO

- 7 If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.  
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."
- 8 Major programs should generally be reported in the same order as they appear on the SEFA.
- 9 When the CFDA number is not available, include other identifying number, if applicable.
- 10 The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

**Genoa-Kingston Community Unit School District No. 424**  
**16-019-4240-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2017**

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**SECTION II - FINANCIAL STATEMENT FINDINGS**

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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. Context<sup>12</sup>

---

6. Effect

---

7. Cause

---

8. Recommendation

---

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

**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.

Genoa-Kingston Community Unit School District No. 424  
16-019-4240-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2017

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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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: \_\_\_\_\_

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

---

9. Condition<sup>15</sup>

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

---

11. Context<sup>17</sup>

---

12. Effect

---

13. Cause

---

**14. Recommendation**

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

**For ISBE Review**

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

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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.

**Genoa-Kingston Community Unit School District No. 424**  
**16-019-4240-26**  
**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 Status</u> <sup>20</sup>
None		

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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.



**Genoa-Kingston Community Unit School District No. 424**  
**16-019-4240-26**  
**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.]

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

[1] Do not enter negative numbers. Reports with negative numbers will be returned for correction.

[2] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[3] GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.

[4] Equals Line 8 minus Line 17

[5] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[6] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[7] 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 IL Administrative Code, Part 100, Section 100.50.

[8] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 17-2.11 for limited transfer to O&M

[9] Requires notification to the county clerk to abate an equal amount from taxes next extended.

[10] Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.

[11] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)

Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[12] Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[13] 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 IL Administrative Code, Part 100, Section 100.50.

[14] Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 17-2.11 for limited transfer to O&M

[15] Requires notification to the county clerk to abate an equal amount from taxes next extended.

[16] Include revenue accounts 1110 through 1115, 1117, 1118 & 1120

[17] Educational Fund (10) - Computer Technology only.

[18] Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

[19] Include only tuition payments made to private facilities. See Function 4100 for public facility disbursements/expenditures.

[20] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).

[21] Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).

[22] 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)