Regular Meeting

Monday, October 16, 2017 6:00 PM
Central 301 District Office, 275 South St, P.O. Box 396, Burlington, IL 60109

1. **Call Meeting to Order - President Kellenberger**
A. Roll Call
B. Approval of Agenda
2. **Pledge of Allegiance**
3. **Public Open Forum**
A. Recognition of Visitors
B. Public Comments
C. Presentation of Audit Report - Eder, Casella and Company
4. **Action Reports**
A. Consent Agenda
1) Minutes
B. Treasurer's Report
1) Payment of Bills
C. Approve Student Handbook Changes
D. Approve FY17 Audit
E. Approve Middle School Cross Country Team Overnight Trip to the State Tournament
5. **Information Reports**
A. Committee Reports
B. 2018-2019 School Calendar
C. High School Schedule
D. Board Policy Update
E. Construction Update
F. Technology Update
G. Triple I Conference Update
H. CTE Course Change Recommendations
I. Enrollment Report
6. **Executive Session**
A. *"The appointment, employment, resignation, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee or against the legal counsel for the District to determine its validity [5 ILCS 120/2(c)(1)].*
B. Open Session
C. Action Items from Closed Session
1) Approve the Personnel Report
7. **Board Open Forum**
8. **Adjourn**

Central Community Unit School District 301
Board of Education Minutes

Where:	Central High School Library	Meeting:	Special -Board Retreat
Date:	September 23, 2017	Time:	8:00 a.m.

Board Members Present		**Administrators Present**	
Gorman, Jeff	Y	Stirn, Todd	Y
Johnson, Christina	N	Esther Mongan	Y
Johnson, Tina	Y		
Marlovits, Janet	Y		
Penar, Mitch	Y		
Rabe, Laura	Y		
Kellenberger, Jeff	N		

Roll Call — Roll call was taken and the meeting was called to order at 8:01 a.m.

Present: Gorman, C. Johnson, T. Johnson, Marlovits, Penar, Rabe, Kellenberger
Absent: None

Information — The administration and board reviewed student academic trend data, and the district priorities for the 2017 - 2018 school year.

Adjourn — The Retreat adjourned at 12:00 p.m.

1. BOE Meeting
   - 1.1 Roll Call
   - 1.2 Approval of Agenda

2. Information Reports
   - 2.1 Fall Board Retreat

3. Adjourn

Jeff Kellenberger, President

Christina Johnson, Secretary

Central Community Unit School District 301
Board of Education Minutes

Where:	Central Middle School Library	Meeting:	Regular
Date:	September 25, 2017	Time:	6:00 p.m.

Board Members Present	
Gorman, Jeff	Y
C. Johnson	Y
T. Johnson	Y
J. Marlovits	N
M. Penar	Y
Rabe, Laura	Y
Kellenberger, Jeff	Y

Administrators Present	
Stirn, Todd	Y
Mongan, Esther	Y
Pflug, Daina	Y
Ahlsted, Carrie	N
Birkmeier, Shayne	Y
Bushman, Kristine	N
Diversey, Steve	Y
Haug, Matthew	Y
Jurs, Rebecca	Y
King, Jeff	N
Lewis, Kim	Y
McCastland, Kerrie	N
Mirenda, Pamela	N
Paszt, Alex	Y
Polowy, Dan	Y
Potsic, Mike	Y
Salamone, Julie	Y
Schreiber, Jill	N
Schuth, Daniel	Y
Testone, Chris	Y
Tobin, Brian	Y
Vaughn, Michelle	N
Walter, Carie	Y

Roll Call — Roll call was taken at 6:00 p.m.

Present: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Absent: Marlovits

Agenda — Motion by Gorman second by C. Johnson to approve the agenda as presented.

Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Voting no: None
Absent: Marlovits

Consent Agenda	Motion by T. Johnson second by Gorman to approve the consent agenda as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger Voting no: None Absent: Marlovits
FY 18 Budget	Motion by Gorman second by Penar to approve the final FY 2018 budget as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger Voting no: None Absent: Marlovits
Overnight Trip	Motion by Gorman second by Penar to approve the FFA overnight trip as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger Voting no: None Absent: Marlovits
Activity Fund	Motion by Gorman second by T. Johnson to approve the student activity fund Treasurer for FY 2018 as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger Voting no: None Absent: Marlovits
Electric Contract	Motion by Penar second by C. Johnson to approve Vanguard Energy Services as the District's electricity provider as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger Voting no: None Absent: Marlovits
Driver Ed Car	Motion by C. Johnson second by Gorman to purchase a Ford Escape for Driver Education from Cucci Ford as presented. Voting yes: Gorman, C. Johnson, T. Johnson, Rabe, Kellenberger Voting no: Penar Absent: Marlovits

Executive Session — Motion by Gorman second by C. Johnson to adjourn open session and enter into executive session at 7:02 p.m.

Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Voting no: None
Absent: Marlovits

Open Session — Motion by Gorman second by T. Johnson to adjourn executive session and return to open session at 8:04 p.m.

Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Voting no: None
Absent: Marlovits

Personnel Report — Motion by Penar second by Gorman to approve the personnel report for September as presented.

Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Voting no: None
Absent: Marlovits

Adjourn — Motion by Gorman second by T. Johnson to adjourn at 8:16 p.m.

Voting yes: Gorman, C. Johnson, T. Johnson, Penar, Rabe, Kellenberger
Voting no: None
Absent: Marlovits

BOE Meeting

1. Roll Call
2. Pledge of Allegiance
3. Public Open Forum
   - 3.1 Recognition of Visitors –Dr. Stirn and President Kellenberger welcomed visitors, members of CEA and Best, District Administrators, and Community Members.

4.0 Action Items

- 4.1 Consent Agenda – Business Manager, Daina Pflug, reviewed revenues and expenditures. Revenues are at 4.57% compared to 14.39% (including the bond) or 3.9% without the bond last year. Expenditures are at 9.09% compared to 11.24% last year. Impact fees were received for $80,450.14 and $33,662.22 in transition fees for July. Bills payable are typical for September. September is always a large expenditure month because we catch up the summer invoices. Business Manager Pflug noted that the State now has a budget. Final State budget numbers will not be known for a few more months. Fiscal year 17 payments are slowly being paid. Cheryden Jurgensen from Eder Casella will attend the October board of education meeting to present the audit report.

4.2 Approve the FY18 Budget – Minimal changes were made to the tentative budget. Changes included pro-rating the bilingual grant to 63%. The TRS on behalf payment is an estimate, and more accurate grant estimates were received from the State. Once the budget is approved it will be posted on the website, uploaded to the State Board of Education, and delivered to the Kane and DeKalb County Offices.

4.3 Approve the FFA Overnight Trip – The FFA would like to attend the National Convention in Indiana. Other schools from our area will travel with our students. The group leaves on October 25th and returns on October 28th.

4.4 Approve Student Activity Fund Treasurer for FY 2018 – Former student activity fund treasurer, Jan Maas, transferred to a new position at Prairie Knolls Middle School and Teresa McMahon will replace her in the athletic office and assume the role of high school activity fund treasurer.

4.5 Approve Vanguard Energy Services as the District's Electricity Provider – The district entered into a three year contract for electricity beginning in November. Proposals from Constellation, Unique Energy and Vanguard were received. Vanguard Energy provided the best customer support and service.

4.6 Approve the Purchase of a Ford Escape for Driver Education – Quotes were received from Cucci Ford and Tom Peck Ford. Cucci Ford offered the lowest price for the car that includes a three year warranty.

5.0 Information Reports

5.1 Committee Reports:

CCC: Committee members discussed the direction of the CCC, school improvement day activities, and how the partner districts would work together to offer students from U-46, 300 and 301 students the CTE classes. The council also discussed, the incubator program and mobile maker and future meeting dates. The K-5 sub-committee will work with Standards Based Grading and K-8 may move to a Standards Based Report Card. Before grades 6-8 are included in this subcommittee the group wants to check with buildings to see if there is interest in standards based grading. Middle School and High School grading homework subcommittees will stand. Students were surveyed last year and the committee would like to survey staff and review the data. Quite a bit of conversation regarding technology took place; as to where technology is heading and do we have a learning progression kindergarten through 12th grade what might we expect for outcomes? Another sub-committee brought up was Parent University. A Parent University highlights what a student looks like in our district what are the expectations for our students. More discussion is needed on these topics and the full CCC will meet in October to continue these discussions.

DLT – The main topic was the 2018-2019 calendar and when the spring conferences would take place. Staff members would like the conferences earlier so they have a chance to meet with parents and put interventions in place for struggling students. Options will be brought back next month. The DLT also discussed Natural Disasters. Some schools are hosting their own fundraisers for these struggling areas. Garrett Roberts, has a cousin in who teaches in the Houston area that is Central graduate. Garrett is looking into partnering with his cousin's district to assist in some way for hurricane relief. Prairie Knolls Middle School is looking into Global Citizenship, a program based on the book A Long Walk to Water to help girls in the Sudan who are forced to walk to a well to collect water rather than getting an education. A guest speaker will visit PKMS; who was one of the "lost boys"; one of a number of boys who were taken from their family and forced to fight in the war and was able to escape. The meeting followed up with the renovation powerpoint, looked at the new branding, website, and mobile app. The DLT is also exploring the possibility of the administration being invited into the classroom and do some team teaching and observe the good things going on in the classrooms.

EPC – Rebecca Jurs has worked hard gathering information on safety plans that include where students would gather in the event of an emergency, where transportation would rally and where parents would meet their students. Principal Jurs is building binders for each building outlining safety plans throughout the district that include where everyone goes and what they should do. The day before the EPC meeting the natural gas leak occurred and responders from Elgin and Burlington were very impressed how things worked out. Dan Polowy had plans in place in the event we would need to move students. The committee received the draft for the multi-hazard safety plan to look over and give feedback. The next step is to train for an emergency.

Foundation – donated $70,000 over a three year period toward the incubator, coding and vet tech programs. Todd, Esther, Chris and team presented a proposal for the funding and it was approved by the foundation. Incubator and vet tech will be the focus of year one and two the coding will follow. The foundation has raised money and now have something to go back to businesses to continue funding but also to be involved in these new programs. Trivia is November 11, the theme is Celebrate Central. The night will be at the riverboat, registration is open on the new website. The logo is Dream It, Fund It, Build It.

5.2 Student Handbook Revisions – After reviewing student absences, a number of unexcused absences were due to students taking a family vacation. The attendance section of the handbooks have been revised to allow students to miss five days for a family vacation and they will be marked excused during a school year.

5.3 Homecoming Schedule of Events – information related to homecoming is included in your packet.

5.4 High School Schedule – Principal Testone met with his team and developed a communication plan to go out monthly keeping everyone up to date on the progress of the schedule.

- September communication will be an overview of the process, October will include teacher and counselor recommendations
- November will begin course selection
- December sectioning will begin
- January scheduling begins
- February conflicts will be corrected
- March schedules will go live

Assistant Principal Lewis has been working with Skyward to undo the hybrid schedule, re-assign periods and the bell schedule. From there, classes will be cloned and sections will be changed to a traditional 5 day a week rotation. Lunch times will now show up on schedules. Late start days, delayed starts, early release days and emergency days will be scheduled. New classes will be added to Skyward and the curriculum guide. A new class called Math Momentum will be added to provide interventions to students in grades 9, 10 and 11. A type of wish list group of classes will be created to give students a bank of classes to choose from. Study hall will be offered every period of the day which will allow students to have more flexibility for staff to provide interventions throughout their day. The early dismissal incentive program is still on the table and it may look a little different than last year.

5.5 Public Act 97-256 Requirements: Administrator and Teacher Salary and Benefits – all public schools are required to post on the district web site administrator and teacher salary and benefits by October 1st each year.

5.6 Public Act 97-0609 Requirements: Posting of IMRF Compensation Packages – within six days of approving the budget all IMRF compensation packages over $75,000 must be posted to the website.

5.7 Construction Update – Director Polowy shared that phase one is complete and the punch list items are finished. Phase II steel is going on, they are preparing for the roof on the field house and classroom additions, the plan is to be under-roof by December. The footings are completed for the east half. Seeding on the Ellithorpe fields is underway. Director Polowy is working with the county to get costs down on the Plato Road work, he is hoping to get that bid out by November. Currently the goal on the expansion is to get the major pieces of construction done before winter break so they can see what is left to complete. Assistant Principal McCastland is working on interior finishes making sure classrooms have everything needed in them. A construction meeting will take place next week to discuss alumni hall. The construction progress changes every day and students love the new workout rooms, staff and students from Prairie Knolls are excited about the equipment they received from the high school and feedback has been amazing. The new spaces are nicer than facilities at some universities.

5.8 Technology Update – some fiber is being replaced at the football field due to the fieldhouse expansion. The permits are signed and they are holding off on some routes due to the Plato Road construction. Director Tobin has introduced new security for parents allowing them to see what students are doing on their chromebooks and where

they are visiting. Parents also have the ability to put time limits on how much time they are able to spend on their chromebooks. The social network policy for staff is being reviewed by our attorneys.

5.9 Residency Concern and Investigation – District enrollment continues to grow. When residency paperwork has red flags, home visits are done. Some families we have visited several times. Visits are unannounced and sometimes homes are staged or empty, the home may not have power or students are dropped off at bus stops, the cost to educate these students is approximately $11,000 a year for each student. This year we have a couple of families attending school where more evidence is needed to verify if they live in the district or not. After checking with legal counsel, it is recommended that time stamped photos and watching the residence is required to hold a true residency hearing. Other districts use private investigators. Dr. Stirn met with National Investigations after the firm was recommended to him. The firm is currently investigating a few families.

5.10 Enrollment Report – A few families have withdrawn due to residency issues. Prairie Knolls has increased seven students since the sixth day. Last year the district increased 55 students from the sixth day to the end of the year. Dr. Stirn believes that with the lower tax rates and new district facilities, more development will occur.

7.0 Executive Session
- 7.1 Adjourn Open Meeting
- 7.2 Return to Open Session
- 7.3 Action Items from Closed Session

8.0 Adjourn

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Jeff Kellenberger, President Christina Johnson, Secretary

Next Meeting: October 16, 2017

Central Community Unit School District 301
Special Meeting Minutes

Where:	Central High School LMC	Meeting:	Special
Date:	October 10, 2017	Time:	5:30 p.m.

Board Members Present		**Administrators Present**	
Jeff Gorman	Y	Todd Stirn	Y
Christine Johnson	Y	Esther Mongan	Y
Tina Johnson	N		
Janet Marlovits	Y		
Mitch Penar	Y		
Laura Rabe	Y		
Jeff Kellenberger	N		

1. Executive Session
   1.1 Motion by Gorman second by Rabe to enter into executive session at 5:40 p.m.

   Voting yes: Gorman, C. Johnson , Marlovits, Penar, Rabe
   Voting no: None
   Absent: T. Johnson , Kellenberger

2. Open Session
   2.1 Motion by Gorman second by Penar to adjourn closed session at 6:40 p.m.

   Voting yes: Gorman, C. Johnson , Marlovits, Penar, Rabe
   Voting no: None
   Absent: T. Johnson , Kellenberger

4 Action Items from Closed Session
   4.1 Student #13932
   Motion by Gorman second by Penar to uphold the administrations recommendation and expel student #13932 with a recommendation to attend safe school.

   Voting yes: Gorman, C. Johnson , Marlovits, Penar, Rabe
   Voting no: None
   Absent: T. Johnson , Kellenberger

4. Adjournment
   3.1 Motion by Penar second by C. Johnson to adjourn closed session at 6:31 p.m

   Voting yes: C. Johnson, T. Johnson, Marlovits, Penar, Rabe,
   Voting no: None
   Absent: Gorman, Kellenberger

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Recording Secretary

FD	Description	September 2017-18 Beginning Balance	September 2017-18 Deposits	September 2017-18 Withdrawals	September 2017-18 Monthly Activity	Ending Balance
10	IMPREST-DISTRICT	3,754.77	4,913.00	3,606.06	1,306.94	5,061.71
10	IMPREST-CHS	3,887.41	7,185.00	6,183.18	1,001.82	4,889.23
10	IMPREST-ELEMENTARY	4,069.85				4,069.85
10	CASH IN BANK-EDUCATION	754,092.51	2,980,120.30	3,194,412.76	-214,292.46	539,800.05
10	CASH IN BANK - PAYROLL	11,600.64	2,126,550.74	2,133,566.07	-7,015.33	4,585.31
10	RESTRICTED ACCT. FOR HEALTH IN	16,553.13				16,553.13
10	PAYFLEX ACCOUNT	8,360.47	9,456.82	8,156.43	1,300.39	9,660.86
10	PETTY CASH	1,380.00				1,380.00
10	INVESTMENT- BUSINESS NOW/SWEEP	14,987,539.14	9,263,289.86	1,438,521.46	7,824,768.40	22,812,307.54
10		15,791,237.92	14,391,515.72	6,784,445.96	7,607,069.76	23,398,307.68
20	IMPREST-DISTRICT		63.25	63.25		
20	CASH IN BANK-O&M	75,395.31	470,987.49	526,693.41	-55,705.92	19,689.39
20	CASH IN BANK - PAYROLL	1,193.76	139,778.16	138,972.97	805.19	1,998.95
20	INVESTMENT-BUSINESS NOW/SWEEP	4,982,554.09	1,478,033.14	375,000.00	1,103,033.14	6,085,587.23
20		5,059,143.16	2,088,862.04	1,040,729.63	1,048,132.41	6,107,275.57
30	CASH IN BANK-DEBT SERVICE	264,222.20	145,140.42		145,140.42	409,362.62
30	INVESTMENT-BUSINESS NOW/SWEEP	6,123,960.69	2,869,152.94		2,869,152.94	8,993,113.63
30		6,388,182.89	3,014,293.36		3,014,293.36	9,402,476.25
40	IMPREST-DISTRICT		23.75	23.75		
40	CASH IN BANK-TRANSPORTATION	301,493.79	1,038.26	199,622.21	-198,583.95	102,909.84
40	CASH IN BANK - PAYROLL	2,808.07	168,873.66	168,851.85	21.81	2,829.88
40	INVESTMENT-BUSINESS NOW/SWEEP	1,109,137.77	516,556.07		516,556.07	1,625,693.84
40		1,413,439.63	686,491.74	368,497.81	317,993.93	1,731,433.56
50	CASH IN BANK-IMRF	70,980.61	231,726.55	224,106.64	7,619.91	78,600.52
50	CASH IN BANK-PAYROLL		91,750.43	91,750.43		
50	INVESTMENT-BUSINESS NOW/SWEEP	793,683.88	497,559.97	140,000.00	357,559.97	1,151,243.85
50		864,664.49	821,036.95	455,857.07	365,179.88	1,229,844.37
60	CASH IN BANK-CAPITAL PROJECT	9,932.86	2,410,000.00	2,413,789.09	-3,789.09	6,143.77
60	INVESTMENTS-BUSINESS NOW/SWEEP	22,224,986.37	12,600.02	2,410,000.00	-2,397,399.98	19,827,586.39
60		22,234,919.23	2,422,600.02	4,823,789.09	-2,401,189.07	19,833,730.16
70	CASH IN BANK-WORKING CASH	312.99	10.61		10.61	323.60
70	INVESTMENT-BUSINESS NOW/SWEEP	1,948,561.36	21,035.11		21,035.11	1,969,596.47
70		1,948,874.35	21,045.72		21,045.72	1,969,920.07
80	CASH IN BANK-TORT	3,004.39	5,031.83	3,983.48	1,048.35	4,052.74
80	INVESTMENT- BUSINESS NOW/SWEEP	663,298.09	140,625.47	5,000.00	135,625.47	798,923.56
80		666,302.48	145,657.30	8,983.48	136,673.82	802,976.30
	Grand Asset Totals	54,366,764.15	23,591,502.85	13,482,303.04	10,109,199.81	64,475,963.96

Number of Accounts: 28

********** End of report **********

Central Community Unit School Dist. 301
Expenditure Summary by Fund Report
September 2017

	Original Budget	% of Fund	September MTD	2017-18 FYTD	Encumbered Amount	Budget Remaining	FYTD Percent
10-Education							
1000 Salaries	24,600,011.00	42.89%	1,973,196.08	5,577,402.79	-	19,022,608.21	22.67%
2000 Benefits	6,853,711.00	11.95%	591,327.38	1,302,763.84	-	5,550,947.16	19.01%
3000 Purchased Services	3,232,075.00	5.63%	123,159.43	376,808.77	140,456.00	2,714,810.23	16.00%
4000 Supplies	2,919,536.00	5.09%	253,838.71	515,636.89	721,620.30	1,682,278.81	42.38%
5000 Capital Outlay	151,000.00	0.26%	18,238.00	18,238.00	36,782.00	95,980.00	36.44%
6000 Other/Dues/Fees	19,343,645.00	33.72%	65,991.76	404,324.15	(257,785.36)	19,197,106.21	0.76%
7000 Non-Capital Equipment	154,820.00	0.27%	22,554.93	97,879.13	7,590.70	49,350.17	68.12%
8000 Termination Benefits	104,676.00	0.18%	104,675.50	104,675.50	-	0.50	100.00%
Total Education Fund	**57,359,474.00**	**100.00%**	**3,152,981.79**	**8,397,729.07**	**648,663.64**	**48,313,081.29**	**15.77%**
20-O&M							
1000 Salaries	1,705,628.00	31.76%	137,947.34	398,907.68	-	1,306,720.32	23.39%
2000 Benefits	450,575.00	8.39%	31,978.29	99,233.46	-	351,341.54	22.02%
3000 Purchased Services	1,041,500.00	19.39%	95,916.52	201,618.60	(22,439.60)	862,321.00	17.20%
4000 Supplies	1,520,500.00	28.31%	183,236.57	280,096.94	1,175.65	1,239,227.41	18.50%
5000 Capital Outlay	450,000.00	8.38%	70,510.00	141,960.79	(23,455.00)	331,494.21	26.33%
6000 Other/Dues/Fees	102,400.00	1.91%	-	-	-	102,400.00	0.00%
7000 Non-Capital Equipment	100,000.00	1.86%	-	-	-	100,000.00	0.00%
Total O&M	**5,370,603.00**	**100.00%**	**519,588.72**	**1,121,817.47**	**(44,718.95)**	**4,293,504.48**	**20.06%**
30-Debt Service							
3000 Purchased Services	5,000.00	0.05%	-	950.00	-	4,050.00	19.00%
6000 Other/Bonds	10,512,775.00	99.95%	-	-	-	10,512,775.00	0.00%
Total Debt Service	**10,517,775.00**	**100.00%**	**-**	**950.00**	**-**	**10,516,825.00**	**0.01%**
40-Transportation							
1000 Salaries	1,977,800.00	59.19%	168,851.85	467,035.40	-	1,510,764.60	23.61%
2000 Benefits	84,835.00	2.54%	4,549.81	16,190.85	-	68,644.15	19.09%
3000 Purchased Services	828,000.00	24.78%	5,006.13	677,788.83	420.00	149,791.17	81.91%
4000 Supplies	326,000.00	9.76%	18,365.42	38,200.24	14,056.14	273,743.62	16.03%
6000 Other/Dues/Transfers	110,000.00	3.29%	140.00	1,217.98	-	108,782.02	1.11%
7000 Non-Capital Equipment	15,000.00	0.45%	-	-	-	15,000.00	0.00%
Total Transportation	**3,341,635.00**	**100.00%**	**196,913.21**	**1,200,433.30**	**14,476.14**	**2,126,725.56**	**36.36%**
50-IMRF/SS							
2000 Benefits	1,621,675.00	100.00%				1,621,675.00	0.00%
Total IMRF/SS	**1,621,675.00**	**100.00%**	**-**	**-**	**-**	**1,621,675.00**	**0.00%**
60-Capital Projects							
5000 Capital Outlay	21,350,000.00	100.00%	132,467.61	372,588.13	-	20,977,411.87	1.75%
Total Capital Projects	**21,350,000.00**	**100.00%**	**132,467.61**	**372,588.13**	**-**	**20,977,411.87**	**1.75%**
70-Working Cash							
6000 Transfers	-	0.00%	2,413,789.09	3,839,418.36	(64,158.86)	(3,775,259.50)	0.00%
Total Working Cash	**-**	**0.00%**	**2,413,789.09**	**3,839,418.36**	**(64,158.86)**	**(3,775,259.50)**	**0.00%**
80-Tort							
3000 Purchased Services	650,000.00	100.00%	3,983.48	49,228.86	-	600,771.14	7.57%
Total Tort	**650,000.00**	**100.00%**	**3,983.48**	**49,228.86**	**-**	**600,771.14**	**7.57%**
Total Expenditures	**100,211,162.00**		**6,419,723.90**	**14,982,165.19**	**554,261.97**	**84,674,734.84**	**15.50%**
Expenditures Across All Funds							
1000 Salaries	28,283,439.00	28.22%	2,279,995.27	6,443,345.87	-	21,840,093.13	22.78%
2000 Benefits	9,010,796.00	8.99%	627,855.48	1,418,188.15	-	7,592,607.85	15.74%
3000 Purchased Services	5,756,575.00	5.74%	228,065.56	1,306,395.06	118,436.40	4,331,743.54	24.75%
4000 Supplies	4,766,036.00	4.76%	455,440.70	833,934.07	736,852.09	3,195,249.84	32.96%
5000 Capital Outlay	21,951,000.00	21.90%	221,215.61	532,786.92	13,327.00	21,404,886.08	2.49%
6000 Other/Dues/Fees/Bonds	30,068,820.00	30.01%	2,479,920.85	4,244,960.49	(321,944.22)	26,145,803.73	13.05%
7000 Non-Capital Equipment	269,820.00	0.27%	22,554.93	97,879.13	7,590.70	164,350.17	39.09%
8000 Termination Benefits	104,676.00	0.10%	104,675.50	104,675.50	-	0.50	100.00%
Total Expenditures Across all Funds	**100,211,162.00**	**100.00%**	**6,419,723.90**	**14,982,165.19**	**554,261.97**	**84,674,734.84**	**15.50%**

Central Community Unit School Dist. 301
Revenue Summary Report
September 2017

	Original Budget	% of Fund	September MTD	2017-18 FYTD	Remaining Budget	FYTD Percent
10-Education Fund						
Total Local Revenue	33,460,420.00	57.15%	9,549,303.10	11,155,791.51	22,304,628.49	33.34%
Total State Revenue	23,739,392.00	40.55%	1,176,165.50	1,505,497.80	22,233,894.20	6.34%
Total Federal Revenue	1,344,918.00	2.30%	30,628.11	492,000.93	852,917.07	36.58%
Total Education Fund	**58,544,730.00**	**100.00%**	**10,756,096.71**	**13,153,290.24**	**45,391,439.76**	**22.47%**
20-O&M Fund						
Total Local Revenue	4,948,283.00	92.52%	1,489,442.38	1,734,467.51	3,213,815.49	35.05%
Total State Revenue	400,000.00	7.48%	80,000.00	80,000.00	320,000.00	20.00%
Total O&M Fund	**5,348,283.00**	**100.00%**	**1,569,442.38**	**1,814,467.51**	**3,533,815.49**	**33.93%**
30-Debt Service Fund						
Total Local Revenue	8,757,621.00	100.00%	3,014,293.36	3,411,689.63	5,345,931.37	38.96%
Total Debt Service Fund	**8,757,621.00**	**100.00%**	**3,014,293.36**	**3,411,689.63**	**5,345,931.37**	**38.96%**
40-Transportation Fund						
Total Local Revenue	2,009,765.00	57.14%	516,646.24	590,903.22	1,418,861.78	29.40%
Total State Revenue	1,507,800.00	42.86%	-	379,110.35	1,128,689.65	25.14%
Total Transportation Fund	**3,517,565.00**	**100.00%**	**516,646.24**	**970,013.57**	**2,547,551.43**	**27.58%**
50-IMRF/SS Fund						
Total Local Revenue	1,568,014.00	100.00%	497,647.49	563,406.59	1,004,607.41	35.93%
Total IMRF/SS Fund	**1,568,014.00**	**100.00%**	**497,647.49**	**563,406.59**	**1,004,607.41**	**35.93%**
60-Capital Projects Fund						
Total Local Revenue	137,000.00	100.00%	12,600.02	31,377.39	105,622.61	22.90%
Total Capital Projects Fund	**137,000.00**	**100.00%**	**12,600.02**	**31,377.39**	**105,622.61**	**22.90%**
70-Working Cash Fund						
Total Local Revenue	238,363.00	100.00%	21,045.72	24,424.38	213,938.62	10.25%
Total Working Cash Fund	**238,363.00**	**100.00%**	**21,045.72**	**24,424.38**	**213,938.62**	**10.25%**
80-Tort Fund						
Total Local Revenue	573,612.00	100.00%	140,657.30	158,676.75	414,935.25	27.66%
Total Tort Fund	**573,612.00**	**100.00%**	**140,657.30**	**158,676.75**	**414,935.25**	**27.66%**
Revenue-All Funds						
1000 Total Local Revenue	51,693,078.00	65.70%	15,241,635.61	17,670,736.98	34,022,341.02	34.18%
3000 Total State Revenue	25,647,192.00	32.59%	1,256,165.50	1,964,608.15	23,682,583.85	7.66%
4000 Total Federal Revenue	1,344,918.00	1.71%	30,628.11	492,000.93	852,917.07	36.58%
7000 Total Transfers/Bond Proceeds	-	0.00%	-	-	-	0.00%
Total Revenue-All Funds	**78,685,188.00**	**100.00%**	**16,528,429.22**	**20,127,346.06**	**58,557,841.94**	**25.58%**

Central Community Unit School Dist. 301
Revenue Detail Report
September 2017

Account Number Description	Original Budget	September MTD	2017-18 FYTD	Remaining Budget	FYTD Percent
10R000 1110 0000 TAXES	25,893,892.00	7,818,652.99	8,805,913.28	17,087,978.72	34.01%
10R000 1140 0000 SPEC ED TAXES	5,009,928.00	1,440,835.94	1,622,769.87	3,387,158.13	32.39%
10R001 1510 0000 INTEREST	30,100.00	5,427.88	12,654.75	17,445.25	42.04%
10R002 1611 0000 LUNCH, STUDENTS	836,000.00	93,134.29	141,032.53	694,967.47	16.87%
10R002 1620 0000 LUNCH, ADULTS	14,500.00	1,708.20	2,232.85	12,267.15	15.40%
10R000 1711 0000 ATHLETIC ADMISSION	35,000.00	3,911.00	4,471.00	30,529.00	12.77%
10R000 1720 0000 ATH PART FEE	110,000.00	20,405.00	44,660.00	65,340.00	40.60%
10R002 1720 0000 OTHER FEES	229,000.00	18,844.37	30,594.85	198,405.15	13.36%
10R000 1811 0000 TEXTBOOK INCOME	625,000.00	23,703.42	180,695.66	444,304.34	28.91%
10R000 1830 0000 TECHNOLOGY FEES	305,000.00	7,925.29	90,529.47	214,470.53	29.68%
10R000 1930 0000 TRANSITION FEES	100,000.00	48,998.94	74,560.14	25,439.86	74.56%
10R000 1950 0000 REFUND OF PRIOR YEAR EXPEND/MV/FV	50,000.00	28,601.61	63,049.78	(13,049.78)	126.10%
10R000 1970 0000 DRIVERS ED B-T-W	52,000.00	957.21	9,074.96	42,925.04	17.45%
10R000 1991 0000 MID VALLEY REIMBURSEMENT	150,000.00	35,653.96	71,307.92	78,692.08	47.54%
10R000 1999 0000 OTHER LOCAL REV	20,000.00	543.00	2,244.45	17,755.55	11.22%
Total Local Revenue	**33,460,420.00**	**9,549,303.10**	**11,155,791.51**	**22,304,628.49**	**33.34%**
10R000 3001 0000 GEN STATE AID	6,328,638.00	1,143,388.72	1,143,388.72	5,185,249.28	18.07%
10R000 3100 0000 SPECIAL ED - PRIVATE FACILITY	274,100.00	-	63,354.62	210,745.38	23.11%
10R000 3105 0000 FUNDING FOR CHILD/SP ED SVCS.	232,750.00	-	116,250.20	116,499.80	49.95%
10R000 3110 0000 SPECIAL ED - PERSONNEL	277,564.00	-	138,782.50	138,781.50	50.00%
10R000 3120 0000 SPECIAL ED-ORPHANAGE	-	-	-	-	0.00%
10R000 3145 0000 SPECIAL ED-SUMMER SCHOOL	-	6,869.63	6,869.63	(6,869.63)	0.00%
10R000 3220 0000 CAREER & TECHNICAL EDUCATION	31,283.00	16,302.00	16,302.00	14,981.00	52.11%
10R000 3235 0000 CTE AGRICULTURE EDUCATION	1,863.00	-	-	1,863.00	0.00%
10R000 3305 0000 TPI & TBE-BILINGUAL ED.	46,394.00	8,551.00	8,551.00	37,843.00	18.43%
10R000 3360 0000 STATE FREE LUNCH & BREAKFAST	1,200.00	1,054.15	1,138.70	61.30	94.89%
10R000 3370 0000 DRIVER ED	43,000.00	-	10,860.43	32,139.57	25.26%
10R000 3998 0000 TRS-ON BEHALF PAYMENTS	16,500,000.00	-	-	16,500,000.00	0.00%
10R001 3999 0000 LIBRARY GRANT	2,600.00	-	-	2,600.00	0.00%
Total State Revenue	**23,739,392.00**	**1,176,165.50**	**1,505,497.80**	**22,233,894.20**	**6.34%**
10R000 4210 0000 NAT'L SCHOOL LUNCH PROGRAM	210,000.00	8,200.11	8,200.11	201,799.89	3.90%
10R000 4300 0000 TITLE I LOW INCOME	219,274.00	-	113,715.00	105,559.00	51.86%
10R000 4600 0000 IDEA PRESCHOOL	4,855.00	-	78.79	4,776.21	1.62%
10R000 4620 0000 IDEA FLOW THROUGH	646,253.00	-	308,908.92	337,344.08	47.80%
10R000 4625 0000 IDEA FLOW THROUGH ROOM & BOARD	29,000.00	-	5,203.97	23,796.03	17.94%
10R000 4745 0000 CARL PERKINS	22,411.00	22,428.00	22,428.00	(17.00)	100.08%
10R000 4909 0000 TITLE III ELL-TBE/TPI LIPLEPS	24,618.00	-	-	24,618.00	0.00%
10R000 4932 0000 TITLE II-TEACHER QUALITY	83,507.00	-	14,177.00	69,330.00	16.98%
10R000 4991 0000 MEDICAID MATCHING FUNDS-ADMIN OUTREACH	40,000.00	-	19,289.14	20,710.86	48.22%
10R000 4992 0000 MEDICAID MATCHING FUNDS-FEE FOR SVC	55,000.00	-	-	55,000.00	0.00%
10R000 4999 0000 TITLE IV	10,000.00	-	-	10,000.00	0.00%
Total Federal Revenue	**1,344,918.00**	**30,628.11**	**492,000.93**	**852,917.07**	**36.58%**
Total Education Fund	**58,544,730.00**	**10,756,096.71**	**13,153,290.24**	**45,391,439.76**	**22.47%**
20R000 1111 0000 TAXES	4,683,283.00	1,475,691.14	1,662,026.69	3,021,256.31	35.49%
20R000 1230 0000 CORP PERS PROP TAX	130,000.00	-	21,808.79	108,191.21	16.78%
20R001 1510 0000 INTEREST - SWEEP ACCOUNT	15,000.00	2,599.24	6,342.03	8,657.97	42.28%
20R001 1720 0000 PARKING FEES	30,000.00	5,500.00	30,300.00	(300.00)	101.00%
20R000 1910 0000 RENTALS	80,000.00	5,652.00	13,990.00	66,010.00	17.49%
20R000 1950 0000 REFUND OF PRIOR YEAR EXPENDITURES	5,000.00	-	-	5,000.00	0.00%
20R000 1999 0000 OTHER REVENUE	5,000.00	-	-	5,000.00	0.00%
Total Local Revenue	**4,948,283.00**	**1,489,442.38**	**1,734,467.51**	**3,213,815.49**	**35.05%**
20R000 3001 0000 GEN STATE AID	400,000.00	80,000.00	80,000.00	320,000.00	20.00%
20R000 3999 0000 OTHER STATE REVENUE	-	-	-	-	0%
Total State Revenue	**400,000.00**	**80,000.00**	**80,000.00**	**320,000.00**	**20.00%**
Total O&M Fund	**5,348,283.00**	**1,569,442.38**	**1,814,467.51**	**3,533,815.49**	**33.93%**

Central Community Unit School Dist. 301
Revenue Detail Report
September 2017

Account Number Description	Original Budget	September MTD	2017-18 FYTD	Remaining Budget	FYTD Percent
30R000 1112 0000 TAXES	8,152,171.00	2,867,441.75	3,229,512.83	4,922,658.17	39.62%
30R001 1510 0000 INTEREST	5,450.00	2,217.85	4,671.39	778.61	85.71%
30R000 1930 0000 IMPACT FEES	600,000.00	144,633.76	177,505.41	422,494.59	29.58%
Total Local Revenue	**8,757,621.00**	**3,014,293.36**	**3,411,689.63**	**5,345,931.37**	**38.96%**
Total Debt Service Fund	**8,757,621.00**	**3,014,293.36**	**3,411,689.63**	**5,345,931.37**	**38.96%**
40R000 1113 0000 TAXES	1,991,240.00	516,244.56	581,430.76	1,409,809.24	29.20%
40R000 1415 0000 FIELD TRIP FEES	1,500.00	-	2,398.75	(898.75)	159.92%
40R001 1510 0000 INTEREST - SWEEP ACCOUNT	2,025.00	401.68	971.44	1,053.56	47.97%
40R000 1999 0000 OTHER REVENUE	15,000.00	-	6,102.27	8,897.73	40.68%
Total Local Revenue	**2,009,765.00**	**516,646.24**	**590,903.22**	**1,418,861.78**	**29.40%**
40R000 3500 0000 STATE AID, REGULAR	804,140.00	-	201,031.34	603,108.66	25.00%
40R000 3510 0000 STATE AID, SPEC ED	703,660.00	-	178,079.01	525,580.99	25.31%
Total State Revenue	**1,507,800.00**	**-**	**379,110.35**	**1,128,689.65**	**25.14%**
Total Transportation Fund	**3,517,565.00**	**516,646.24**	**970,013.57**	**2,547,551.43**	**27.58%**
50R000 1114 0000 IMRF TAXES	789,482.00	255,152.65	287,370.71	502,111.29	36.40%
50R000 1151 0000 SOC SEC/MEDICARE TAXES	761,532.00	242,119.09	272,691.44	488,840.56	35.81%
50R000 1230 0000 CORP PERS PROP TAX	15,000.00	-	2,423.19	12,576.81	16.15%
50R001 1510 0000 INTEREST	2,000.00	375.75	921.25	1,078.75	46.06%
Total Local Revenue	**1,568,014.00**	**497,647.49**	**563,406.59**	**1,004,607.41**	**35.93%**
Total IMRF/SS Fund	**1,568,014.00**	**497,647.49**	**563,406.59**	**1,004,607.41**	**35.93%**
60R001 1510 0000 INTEREST-SWEEP ACCOUNT	37,000.00	12,600.02	31,377.39	5,622.61	84.80%
60R000 1930 0000 IMPACT FEES	100,000.00	-	-	100,000.00	0.00%
Total Local Revenue	**137,000.00**	**12,600.02**	**31,377.39**	**105,622.61**	**22.90%**
Total Capital Projects Fund	**137,000.00**	**12,600.02**	**31,377.39**	**105,622.61**	**22.90%**
70R000 1115 0000 TAXES	233,563.00	20,340.03	22,907.47	210,655.53	9.81%
70R001 1510 0000 INTEREST	4,800.00	705.69	1,516.91	3,283.09	31.60%
Total Local Revenue	**238,363.00**	**21,045.72**	**24,424.38**	**213,938.62**	**10.25%**
Total Working Cash Fund	**238,363.00**	**21,045.72**	**24,424.38**	**213,938.62**	**10.25%**
80R000 1120 0000 TORT TAXES	572,012.00	140,417.08	158,146.63	413,865.37	27.65%
80R001 1510 0000 INTEREST - SWEEP ACCOUNT	1,600.00	240.22	530.12	1,069.88	33.13%
Total Local Revenue	**573,612.00**	**140,657.30**	**158,676.75**	**414,935.25**	**27.66%**
Total Tort Fund	**573,612.00**	**140,657.30**	**158,676.75**	**414,935.25**	**27.66%**
Revenue-All Funds					
1000 Total Local Revenue	51,693,078.00	15,241,635.61	17,670,736.98	34,022,341.02	34.18%
3000 Total State Revenue	25,647,192.00	1,256,165.50	1,964,608.15	23,682,583.85	7.66%
4000 Total Federal Revenue	1,344,918.00	30,628.11	492,000.93	852,917.07	36.58%
7000 Total Transfers/Bond Proceeds	-	-	-	-	0.00%
Total Revenue-All Funds	**78,685,188.00**	**16,528,429.22**	**20,127,346.06**	**58,557,841.94**	**25.58%**

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
4IMPRINT	5741101	CHS Supplies/Incentives	10E002 2410 4100 00 000000 0000	822.85
4IMPRINT	5747060	CHS Supplies/Incentives	10E002 2410 4100 00 000000 0000	1,165.97
			Totals for 4IMPRINT	1,988.82
A DISCOUNT T	20172591	PKMS Footballl T-Shirts	10E011 1120 4900 00 000000 0000	238.00
A DISCOUNT T	20172587	Class T-Shirts	10E008 1110 4900 00 000000 0000	3,811.00
			Totals for A DISCOUNT T	4,049.00
ACCURACE TIMING SERV	682	PKMS NCJC Conference Cross Country Timer	10E011 1500 3190 00 000000 0000	750.00
			Totals for ACCURACE TIMING SERVICES	750.00
ADVANCE AUTO PARTS	2454-35768	Washer Fluid	40E001 2550 4100 00 000000 0000	40.68
ADVANCE AUTO PARTS	2454-35876	Halogen Beam	40E001 2550 4100 00 000000 0000	29.64
ADVANCE AUTO PARTS	2454-35901	Halogen Beam	40E001 2550 4100 00 000000 0000	33.56
			Totals for ADVANCE AUTO PARTS	103.88
ADVOCATE SHERMAN OCC	669823	Bus Driver Physicals	40E001 2550 3190 00 000000 0000	315.00
ADVOCATE SHERMAN OCC	670847	Bus Driver Physicals	40E001 2550 3190 00 000000 0000	105.00
ADVOCATE SHERMAN OCC	671289	Driver Physicals	40E001 2550 3190 00 000000 0000	105.00
			Totals for ADVOCATE SHERMAN OCCUPATIONAL	525.00
AGUINAGA, JACOB	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	78.34
			Totals for AGUINAGA, JACOB	78.34
ALEXANDER LEIGH CENT	2083	Oct 2017 Monthly tuition	10E001 1912 6700 00 000000 0000	25,672.80
			Totals for ALEXANDER LEIGH CENTER FOR AU	25,672.80
ALPHA BAKING COMPANY	1700072680	Bread	10E002 2560 4100 00 000000 0000	295.73
ALPHA BAKING COMPANY	1700072610	Bread	10E002 2560 4100 00 000000 0000	233.34
ALPHA BAKING COMPANY	1700072610	Bread	10E003 2560 4100 00 000000 0000	26.09
ALPHA BAKING COMPANY	1700072680	Bread	10E003 2560 4100 00 000000 0000	30.23
ALPHA BAKING COMPANY	1700072680	Bread	10E011 2560 4100 00 000000 0000	20.71
ALPHA BAKING COMPANY	1700072610	Bread	10E011 2560 4100 00 000000 0000	51.31
ALPHA BAKING COMPANY	1700072710	Bread	10E011 2560 4100 00 000000 0000	57.26
ALPHA BAKING COMPANY	1700072680	Bread	10E010 2560 4100 00 000000 0000	64.09
ALPHA BAKING COMPANY	1700072690	Bread	10E010 2560 4100 00 000000 0000	16.00
ALPHA BAKING COMPANY	1700072680	Bread	10E004 2560 4100 00 000000 0000	85.79
ALPHA BAKING COMPANY	1700072610	Bread	10E010 2560 4100 00 000000 0000	71.84
ALPHA BAKING COMPANY	1700072610	Bread	10E004 2560 4100 00 000000 0000	74.07
ALPHA BAKING COMPANY	1700072710	Bread	10E004 2560 4100 00 000000 0000	33.22
ALPHA BAKING COMPANY	1700072680	Bread	10E008 2560 4100 00 000000 0000	87.23
ALPHA BAKING COMPANY	1700072610	Bread	10E008 2560 4100 00 000000 0000	111.09
ALPHA BAKING COMPANY	1700072750	Bread	10E002 2560 4100 00 000000 0000	474.99
ALPHA BAKING COMPANY	1700072750	Bread	10E011 2560 4100 00 000000 0000	80.40
ALPHA BAKING COMPANY	1700072750	Bread	10E008 2560 4100 00 000000 0000	3.20
ALPHA BAKING COMPANY	1700072750	Bread	10E003 2560 4100 00 000000 0000	34.02
ALPHA BAKING COMPANY	1700072750	Bread	10E004 2560 4100 00 000000 0000	19.20
			Totals for ALPHA BAKING COMPANY	1,869.81
AMAZON.COM	2839026656	Library/Literacy Night Books/Materials	10E008 2220 4100 00 000000 0000	8.41
AMAZON.COM	2839026656	Library/Literacy Night Books/Materials	10E008 2220 4300 00 000000 0000	48.78
AMAZON.COM	2281414974	Library/Literacy Night Books/Materials	10E008 2220 4100 00 000000 0000	14.00

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
AMAZON.COM	2281414974	Library/Literacy Night Books/Materials	10E008 2220 4300 00 000000 0000	81.24
AMAZON.COM	1779241011	Classroom Supplies	10E010 1110 4100 00 000000 0000	66.23
AMAZON.COM	1575752813	Classroom Supplies	10E010 1110 4100 00 000000 0000	32.63
AMAZON.COM	2003041770	Classroom Supplies	10E010 1110 4100 00 000000 0000	77.68
AMAZON.COM	1673252230	Office supplies	10E010 2410 4100 00 000000 0000	16.84
AMAZON.COM	3495847545	4th Team-Amazing Grace	10E004 1110 4100 00 000000 0000	10.28
AMAZON.COM	1080203205	Paper products lunchroom	10E004 2410 4100 00 000000 0000	43.52
AMAZON.COM	2695144178	Lunchroom supplies	10E004 2410 4100 00 000000 0000	45.99
AMAZON.COM	9061615186	Supplies	10E004 2410 4100 00 000000 0000	73.95
AMAZON.COM	1738357134	Paper products lunchroom	10E004 2410 4100 00 000000 0000	41.97
AMAZON.COM	2528562986	Supplies	10E004 1110 4100 00 000000 0000	22.58
AMAZON.COM	1048379965	History Alive	10E004 1110 4100 00 000000 0000	41.75
AMAZON.COM	1048379965	History Alive	10E004 2410 4100 00 000000 0000	47.45
AMAZON.COM	1947628560	Planners	10E004 1110 4100 00 000000 0000	21.08
AMAZON.COM	1947628560	Planners	10E004 2410 4100 00 000000 0000	23.96
AMAZON.COM	1209630876	Window film	10E004 2410 4100 00 000000 0000	36.95
AMAZON.COM	1633088466	Stamps Library	10E004 1110 4100 00 000000 0000	5.47
AMAZON.COM	1633088466	Stamps Library	10E004 2410 4100 00 000000 0000	6.21
AMAZON.COM	9243762168	Wall Mounts	10E002 2410 4100 00 000000 0000	269.50
AMAZON.COM	9243889235	Wall Mounts	10E002 2410 4100 00 000000 0000	375.98
AMAZON.COM	2518696819	Headset part	10E002 2410 4100 00 000000 0000	3.99
AMAZON.COM	1376208598	PE supplies	10E002 1130 4100 00 000000 0000	366.82
AMAZON.COM	1889207195	Headset	10E002 2410 4100 00 000000 0000	59.95
AMAZON.COM	1836712444	Wood shop supplies	10E002 1400 4100 10 000000 0000	68.61
AMAZON.COM	2765751788	Headset	10E002 2410 4100 00 000000 0000	201.40
			Totals for AMAZON.COM	2,113.22
APPLE INC	4455160596	TOSA iPads	10E001 2660 4100 00 000000 0000	598.00
			Totals for APPLE INC	598.00
ARGUETA, YASMIN	Shoes FY18	Reimbursement for Shoes	10E004 2560 3190 00 000000 0000	124.95
			Totals for ARGUETA, YASMIN	124.95
BARAK BUSINESS SERVI	75889	Uniforms-Food Service	10E002 2560 3190 00 000000 0000	236.84
BARAK BUSINESS SERVI	75889	Uniforms-Food Service	10E003 2560 3190 00 000000 0000	236.83
BARAK BUSINESS SERVI	75889	Uniforms-Food Service	10E004 2560 3190 00 000000 0000	236.84
BARAK BUSINESS SERVI	75889	Uniforms-Food Service	10E008 2560 3190 00 000000 0000	236.84
BARAK BUSINESS SERVI	75889	Uniforms-Food Service	10E011 2560 3190 00 000000 0000	236.83
			Totals for BARAK BUSINESS SERVICES	1,184.18
BAUDVILLE	3261992	Misc. office supplies	10E005 2410 4100 00 000000 0000	405.37
			Totals for BAUDVILLE	405.37
BEAN'S FARM LANDSCAP	3583	Mulch for HBT	20E001 2540 4120 00 000000 0000	124.95
BEAN'S FARM LANDSCAP	3586	Mulch for HBT	20E001 2540 4120 00 000000 0000	229.90
BEAN'S FARM LANDSCAP	3594	Mulch for PKMS	20E001 2540 4120 00 000000 0000	124.95
			Totals for BEAN'S FARM LANDSCAPE SUPPLY	479.80
BERG, CHERYL	Sept 21	Initial CPI training Supplies	10E001 1205 3320 00 000000 0000	13.75
BERG, CHERYL	Sept 21	Initial CPI training Supplies	10E001 1220 4100 00 000000 0000	135.24
			Totals for BERG, CHERYL	148.99
BOOKSOURCE	677522	Spanish Texts	10E001 1100 4100 00 490900 0000	801.60
			Totals for BOOKSOURCE	801.60

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
BOOSTER PRINT	2813	Class T-Shirts	10E008 1110 4900 00 000000 0000	161.00
			Totals for BOOSTER PRINT	161.00
BRANNSTROM, DAVID	Sept 2017	Mileage-September	10E001 2212 3320 00 000000 0000	100.46
			Totals for BRANNSTROM, DAVID	100.46
BSN SPORTS, INC	900573574	PE Uniforms	10E002 2410 4100 00 000000 0000	3,685.76
			Totals for BSN SPORTS, INC	3,685.76
BUCK BROS, INC	149167	Grounds Equipment Repair	20E001 2540 4120 00 000000 0000	160.02
			Totals for BUCK BROS, INC	160.02
CALL ONE	1128937 10	Phones	20E001 2540 3400 00 000000 0000	1,819.82
			Totals for CALL ONE	1,819.82
CAMPUS AGENDAS	IN00013307	Student planners	10E005 1110 4900 00 000000 0000	249.55
			Totals for CAMPUS AGENDAS	249.55
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 6400 00 000000 0000	576.80
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	40E001 2550 6400 00 000000 0000	40.00
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	113.63
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	25.64
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	83.94
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	75.52
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	19.23
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	49.82
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	25.24
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	19.23
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	89.98
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	25.64
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2310 4100 00 000000 0000	107.11
CARDMEMBER SERVICE	7577 10-17	T. Stirn-Admin. Expenses	10E001 2320 4100 00 000000 0000	22.63
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2320 6400 00 000000 0000	39.00
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	501.27
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	501.89
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	505.02
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2210 6400 00 000000 0000	291.55
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	500.32
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	178.32
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2520 4100 00 000000 0000	253.71
CARDMEMBER SERVICE	7577 10-17	E. Mongan-Curriculum Expense	10E001 2212 4100 00 000000 0000	125.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	333.79
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	234.78
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	15.23
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	5.99
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	176.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	16.01
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	245.19
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	304.98
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	30.67
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	10.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	95.61
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 6400 00 000000 0000	205.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	219.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	54.65
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	23.46

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	70.75
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	385.77
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	450.36
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	54.97
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 4100 00 000000 0000	54.19
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	588.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	90.00
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	44.87
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	-35.99
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	-389.70
CARDMEMBER SERVICE	7577 10-17	B. Tobin-Technology Expenses	10E001 2660 3160 00 000000 0000	-85.01
			Totals for CARDMEMBER SERVICE	7,369.06
CARDUNAL OFFICE SUPP	594972-0	Office supplies	10E001 2520 4100 00 000000 0000	697.67
CARDUNAL OFFICE SUPP	595181-0	Office Supplies	10E001 2520 4100 00 000000 0000	64.52
CARDUNAL OFFICE SUPP	595383-0	Desk, chair	10E001 2520 4100 00 000000 0000	436.76
CARDUNAL OFFICE SUPP	595383-0	Desk, chair	10E001 2520 7100 00 000000 0000	708.52
CARDUNAL OFFICE SUPP	594877-0	Office supplies	10E002 2410 4100 00 000000 0000	235.21
			Totals for CARDUNAL OFFICE SUPPLY, INC	2,142.68
CDW GOVERNMENT, INC	KGV8302	WEVIDEO software	10E001 2660 3160 00 000000 0000	5,520.00
CDW GOVERNMENT, INC	KJB3028	NEC MultiSync 65"LED Display	10E001 2660 7100 00 000000 0000	1,799.00
CDW GOVERNMENT, INC	KHS9580	Microsoft Education licenses	10E001 2660 3160 00 000000 0000	26,349.76
			Totals for CDW GOVERNMENT, INC	33,668.76
CHG ALTERNATIVE EDUC	1116409	Monthly tuition	10E001 1912 6700 00 000000 0000	3,644.60
			Totals for CHG ALTERNATIVE EDUCATION INC	3,644.60
CHICAGO TRIBUNE	3399486	Public Notices	10E001 2310 3180 00 000000 0000	134.64
			Totals for CHICAGO TRIBUNE	134.64
CINTAS CORPORATION #	355450888	Floor Mats	40E001 2550 4100 00 000000 0000	35.04
			Totals for CINTAS CORPORATION #355	35.04
CITY OF ELGIN	455620-314	Water Service - PKMS	20E001 2540 3700 00 000000 0000	323.30
CITY OF ELGIN	330845-423	Water Service - CT	20E001 2540 3700 00 000000 0000	664.71
CITY OF ELGIN	330845-395	Water Service - PKMS	20E001 2540 3700 00 000000 0000	1,043.55
			Totals for CITY OF ELGIN	2,031.56
CLIENTFIRST CONSULTI	8034	BEAR forms consulting	10E001 2660 3190 00 000000 0000	562.50
			Totals for CLIENTFIRST CONSULTING GROUP	562.50
COMMONWEALTH EDISON	4535043008	Electric Service for CT	20E010 2540 4660 00 000000 0000	2,319.12
COMMONWEALTH EDISON	2299006010	Electric Service for PV	20E008 2540 4660 00 000000 0000	2,469.90
COMMONWEALTH EDISON	7442415006	Electric Service - LL	20E005 2540 4660 00 000000 0000	816.40
COMMONWEALTH EDISON	87018095 1	Electric Service - PKMS	20E011 2540 4660 00 000000 0000	3,628.32
			Totals for COMMONWEALTH EDISON	9,233.74
COMMUNICATIONS REVOL	T1803920	Website domain	10E001 2660 3160 00 000000 0000	25.00
			Totals for COMMUNICATIONS REVOLVING FUND	25.00
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E001 2540 4650 00 000000 0000	285.39
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E002 2540 4650 00 000000 0000	20.00
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E003 2540 4650 00 000000 0000	1,318.37
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E004 2540 4650 00 000000 0000	362.42
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E005 2540 4650 00 000000 0000	187.29

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E008 2540 4650 00 000000 0000	822.52
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E010 2540 4650 00 000000 0000	730.05
CONSTELLATION NEWENE	2124271	Gas Service for All Bldgs	20E011 2540 4650 00 000000 0000	1,357.40
			Totals for CONSTELLATION NEWENERGY GAS D	5,083.44
CONTINENTAL RESOURCE	91006355	Enduser Protection, Central Phish Threat, Sophos contract to 9/30/2020	10E001 2660 3160 00 000000 0000	30,552.00
			Totals for CONTINENTAL RESOURCES, INC	30,552.00
COPE, RONALD	Sept-Oct 2	Consulting	10E001 2310 3100 00 000000 0000	9,450.00
			Totals for COPE, RONALD	9,450.00
COX, PATRICIA	Sept 6	Reimbursement for Workshop-9/6, 9/20	10E001 2210 3100 00 462000 0000	1,136.96
			Totals for COX, PATRICIA	1,136.96
CPI	CUSI012431	CPI Renewal	10E001 2210 3100 00 462000 0000	799.00
			Totals for CPI	799.00
DIRECT FITNESS SOLUT	244564	Weight Room equipment-Phase 1	60E001 2530 5400 00 000000 0000	85,170.98
DIRECT FITNESS SOLUT	244736	Cardio Room Equipment-Phase 1	60E001 2530 5400 00 000000 0000	60,628.00
			Totals for DIRECT FITNESS SOLUTIONS	145,798.98
DISPLAYS2GO	PSI0506441	Stanchion Posts for LMC	10E008 2410 4100 00 000000 0000	203.76
DISPLAYS2GO	PSI0506437	Sign Holders for LMC	10E008 2410 4100 00 000000 0000	89.15
			Totals for DISPLAYS2GO	292.91
ELGIN KEY & LOCK CO	170242	Maintenance Supplies for Locks	20E001 2540 4110 00 000000 0000	8.40
ELGIN KEY & LOCK CO	170297	Maintenance Supplies for Locks	20E001 2540 4110 00 000000 0000	127.00
ELGIN KEY & LOCK CO	170170	Maintenance Supplies for Locks	20E001 2540 4110 00 000000 0000	153.23
ELGIN KEY & LOCK CO	170296	Maintenance Supplies for Locks	20E001 2540 4110 00 000000 0000	318.00
			Totals for ELGIN KEY & LOCK CO INC	606.63
EMERGENCY MEDICAL PR	1912906	Foam Hand Sanitizer	10E005 2410 4100 00 000000 0000	127.45
			Totals for EMERGENCY MEDICAL PRODUCTS, I	127.45
ENGINEERING ENTERPRI	62764	Services for CHS Practice Field Expansion	20E001 2540 3230 00 000000 0000	2,016.75
			Totals for ENGINEERING ENTERPRISES INC	2,016.75
EPS/Educators Publis	2025014699	Grade 3 Language Arts books	10E005 1110 4200 00 000000 0000	13.90
EPS/Educators Publis	2025014683	LA Books for 1st and 3rd Grade	10E005 1110 4200 00 000000 0000	181.72
			Totals for EPS/Educators Publishing Serv	195.62
FEDEX	5-942-4751	Shipping	10E002 2410 3410 00 000000 0000	29.61
FEDEX	5-935-0273	Shipping	10E002 2410 3410 00 000000 0000	50.23
			Totals for FEDEX	79.84
FEECE OIL COMPANY	3501484	BlueDEF Fluid	40E001 2550 4640 00 000000 0000	375.00
FEECE OIL COMPANY	3501574	Diesel Fuel	40E001 2550 4640 00 000000 0000	2,883.56

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
FEECE OIL COMPANY	3501574	Diesel Fuel	40E001 2550 4900 00 000000 0000	1.38
FEECE OIL COMPANY	3502440	Diesel Fuel	40E001 2550 4640 00 000000 0000	2,191.04
FEECE OIL COMPANY	3502440	Diesel Fuel	40E001 2550 4900 00 000000 0000	1.03
FEECE OIL COMPANY	3503202	Regular Fuel	40E001 2550 4640 00 000000 0000	1,281.70
FEECE OIL COMPANY	3503202	Regular Fuel	40E001 2550 4900 00 000000 0000	0.70
FEECE OIL COMPANY	3503201	Diesel Fuel	40E001 2550 4640 00 000000 0000	3,384.52
FEECE OIL COMPANY	3503201	Diesel Fuel	40E001 2550 4900 00 000000 0000	1.57
FEECE OIL COMPANY	3502441	Regular Fuel	40E001 2550 4640 00 000000 0000	1,368.75
FEECE OIL COMPANY	3502441	Regular Fuel	40E001 2550 4900 00 000000 0000	0.73
FEECE OIL COMPANY	3501575	Regular Fuel	40E001 2550 4640 00 000000 0000	1,596.30
FEECE OIL COMPANY	3501575	Regular Fuel	40E001 2550 4900 00 000000 0000	0.85
FEECE OIL COMPANY	3504013	Regular Fuel	40E001 2550 4640 00 000000 0000	1,482.20
FEECE OIL COMPANY	3504013	Regular Fuel	40E001 2550 4900 00 000000 0000	0.75
FEECE OIL COMPANY	3504012	Diesel Fuel	40E001 2550 4640 00 000000 0000	3,187.68
FEECE OIL COMPANY	3504012	Diesel Fuel	40E001 2550 4900 00 000000 0000	1.45
			Totals for FEECE OIL COMPANY	17,759.21
FIRST SECURITY SYSTE	S85375	CMS Intercom Service	20E001 2540 3230 00 000000 0000	461.50
FIRST SECURITY SYSTE	3396854	CHS Clocks - Phase I	20E001 2540 3230 00 000000 0000	4,403.00
			Totals for FIRST SECURITY SYSTEMS, INC	4,864.50
FITZGERALD LIGHTING	30304	Parking Light Repair HBT	20E001 2540 3230 00 000000 0000	720.55
			Totals for FITZGERALD LIGHTING	720.55
FOLLETT SCHOOL SOLUT	2106493G	Reading Madness Books	10E005 2220 4300 00 000000 0000	115.16
FOLLETT SCHOOL SOLUT	2106493F	Reading Madness Books	10E005 2220 4300 00 000000 0000	73.34
FOLLETT SCHOOL SOLUT	2106493E	Reading Madness Books	10E005 2220 4300 00 000000 0000	109.34
FOLLETT SCHOOL SOLUT	2106493D	Reading Madness Books	10E005 2220 4300 00 000000 0000	97.74
FOLLETT SCHOOL SOLUT	2106493C	Reading Madness Books	10E005 2220 4300 00 000000 0000	106.98
FOLLETT SCHOOL SOLUT	2106493A	Reading Madness Books	10E005 2220 4300 00 000000 0000	572.10
FOLLETT SCHOOL SOLUT	672881-1	PKMS LMC/Books	10E011 2220 4300 00 000000 0000	7.99
FOLLETT SCHOOL SOLUT	672881A-0	PKMS LMC/Books	10E011 2220 4300 00 000000 0000	419.72
FOLLETT SCHOOL SOLUT	682547-0	Library Books	10E008 2220 4300 00 000000 0000	1,604.00
FOLLETT SCHOOL SOLUT	2172809A	Novels	10E002 1130 4100 00 000000 0000	1,138.05
FOLLETT SCHOOL SOLUT	2172827C	Novels	10E002 1130 4200 00 000000 0000	191.85
FOLLETT SCHOOL SOLUT	2172827A	Novels	10E002 1130 4200 00 000000 0000	1,360.76
			Totals for FOLLETT SCHOOL SOLUTIONS, INC	5,797.03
FOUR POINT O, INC	10784	CHS Library Shades	20E001 2540 7100 00 000000 0000	4,995.00
			Totals for FOUR POINT O, INC	4,995.00
FOX RIVER FOODS, INC	3627998	Credit/Food	10E011 2560 4100 00 000000 0000	-633.60
FOX RIVER FOODS, INC	3629711	Credit/Food	10E002 2560 4100 00 000000 0000	-12.27
FOX RIVER FOODS, INC	3633087	Food	10E002 2560 4100 00 000000 0000	3,638.36
FOX RIVER FOODS, INC	3633086	Non-Food	10E002 2560 4900 00 000000 0000	296.47
FOX RIVER FOODS, INC	2016A	Credit/Food Show	10E002 2560 4100 00 000000 0000	-123.75
FOX RIVER FOODS, INC	3634573	Credit/Food	10E002 2560 4100 00 000000 0000	-32.64
FOX RIVER FOODS, INC	3639453	Non-Food	10E002 2560 4900 00 000000 0000	114.54
FOX RIVER FOODS, INC	3639464	Food	10E002 2560 4100 00 000000 0000	4,791.00
FOX RIVER FOODS, INC	3639456	Non-Food	10E002 2560 4900 00 000000 0000	313.99
FOX RIVER FOODS, INC	3640446	Food	10E002 2560 4100 00 000000 0000	194.00
FOX RIVER FOODS, INC	3645705	Food	10E002 2560 4100 00 000000 0000	1,848.94
FOX RIVER FOODS, INC	3645706	Non-Food	10E002 2560 4900 00 000000 0000	415.34
FOX RIVER FOODS, INC	3633074	Non-Food	10E010 2560 4900 00 000000 0000	69.66
FOX RIVER FOODS, INC	3633073	Food	10E010 2560 4100 00 000000 0000	1,069.22
FOX RIVER FOODS, INC	2016F	Credit/Food Show	10E010 2560 4100 00 000000 0000	-30.95

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
FOX RIVER FOODS, INC	3634540	Credit/Food	10E010 2560 4100 00 000000 0000	-30.00
FOX RIVER FOODS, INC	3639488	Food	10E010 2560 4100 00 000000 0000	681.34
FOX RIVER FOODS, INC	3639489	Food	10E010 2560 4100 00 000000 0000	111.89
FOX RIVER FOODS, INC	3639490	Non-Food	10E010 2560 4900 00 000000 0000	68.94
FOX RIVER FOODS, INC	2016C	Credit/Food Show	10E011 2560 4100 00 000000 0000	-84.85
FOX RIVER FOODS, INC	3633077	Non-Food	10E011 2560 4900 00 000000 0000	24.84
FOX RIVER FOODS, INC	3633078	Food	10E011 2560 4100 00 000000 0000	2,197.94
FOX RIVER FOODS, INC	3639486	Food	10E011 2560 4100 00 000000 0000	1,431.53
FOX RIVER FOODS, INC	3639487	Non-Food	10E011 2560 4900 00 000000 0000	431.25
FOX RIVER FOODS, INC	3547262	Food	10E003 2560 4100 00 000000 0000	71.86
FOX RIVER FOODS, INC	2016D	Credit/Food Show	10E003 2560 4100 00 000000 0000	-28.15
FOX RIVER FOODS, INC	3633083	Non-Food	10E003 2560 4900 00 000000 0000	61.56
FOX RIVER FOODS, INC	3633082	Food	10E003 2560 4100 00 000000 0000	1,242.00
FOX RIVER FOODS, INC	3634572	Credit/Food	10E003 2560 4100 00 000000 0000	-15.56
FOX RIVER FOODS, INC	3637710	Food	10E003 2560 4100 00 000000 0000	427.64
FOX RIVER FOODS, INC	3639480	Food	10E003 2560 4100 00 000000 0000	851.07
FOX RIVER FOODS, INC	3639482	Non-Food	10E003 2560 4900 00 000000 0000	43.98
FOX RIVER FOODS, INC	3633085	Food	10E004 2560 4100 00 000000 0000	982.67
FOX RIVER FOODS, INC	3633084	Non-Food	10E004 2560 4100 00 000000 0000	22.38
FOX RIVER FOODS, INC	2016B	Credit/Food Show	10E004 2560 4100 00 000000 0000	-51.35
FOX RIVER FOODS, INC	3639471	Food	10E004 2560 4100 00 000000 0000	773.24
FOX RIVER FOODS, INC	3639475	Non-Food	10E004 2560 4900 00 000000 0000	209.01
FOX RIVER FOODS, INC	3645707	Food	10E004 2560 4100 00 000000 0000	656.82
FOX RIVER FOODS, INC	3645708	Non-Food	10E004 2560 4900 00 000000 0000	33.51
FOX RIVER FOODS, INC	3633418	Credit/Non-Food	10E005 2560 4100 00 000000 0000	-20.11
FOX RIVER FOODS, INC	3633061	Food/Non-Food	10E005 2560 4100 00 000000 0000	724.99
FOX RIVER FOODS, INC	3633061	Food/Non-Food	10E005 2560 4900 00 000000 0000	70.62
FOX RIVER FOODS, INC	3639450	Food/Non-Food	10E005 2560 4100 00 000000 0000	332.20
FOX RIVER FOODS, INC	3639450	Food/Non-Food	10E005 2560 4900 00 000000 0000	20.11
FOX RIVER FOODS, INC	2016E	Credit/Food Show	10E008 2560 4100 00 000000 0000	-48.05
FOX RIVER FOODS, INC	3633080	Food	10E008 2560 4100 00 000000 0000	1,051.05
FOX RIVER FOODS, INC	3633079	Non-Food	10E008 2560 4900 00 000000 0000	76.14
FOX RIVER FOODS, INC	3633081	Food	10E008 2560 4100 00 000000 0000	186.55
FOX RIVER FOODS, INC	3639483	Food	10E008 2560 4100 00 000000 0000	746.95
FOX RIVER FOODS, INC	3639485	Non-Food	10E008 2560 4900 00 000000 0000	183.80
			Totals for FOX RIVER FOODS, INC	25,356.12
FOX VALLEY CAREER CE	Sept 14	1st Semester Fees	10E001 4240 6700 00 000000 0000	40,796.75
			Totals for FOX VALLEY CAREER CENTER	40,796.75
FRANK COONEY CO INC	65091	White Board Skins	10E005 1110 7100 00 000000 0000	2,981.70
FRANK COONEY CO INC	65913	Casters	10E010 2410 4100 00 000000 0000	144.40
FRANK COONEY CO INC	65780	HBT-New classroom set up	10E004 2410 4100 00 000000 0000	854.60
			Totals for FRANK COONEY CO INC	3,980.70
FREESTYLE PHOTOGRAPH	1276940	Photography supplies	10E002 1130 4100 00 000000 0000	4,998.45
FREESTYLE PHOTOGRAPH	1277215	Photography supplies	10E002 1130 4100 00 000000 0000	86.40
			Totals for FREESTYLE PHOTOGRAPHIC SUPPLI	5,084.85
GBC DOCUMENT FINISHI	2636698	Lamination Film	10E008 1110 4100 00 000000 0000	2,178.00
			Totals for GBC DOCUMENT FINISHING	2,178.00
GEN POWER	RSA002420	Portable Light Towers for CHS	20E001 2540 4120 00 000000 0000	1,755.00
GEN POWER	RSA002420	Portable Light Towers for CHS	20E001 2540 4120 00 000000 0000	1,530.00
			Totals for GEN POWER	3,285.00

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
GET FRESH PRODUCE IN	2644857	Produce	10E010 2560 4100 00 000000 0000	235.10
GET FRESH PRODUCE IN	2646384	Produce	10E002 2560 4100 00 000000 0000	125.96
GET FRESH PRODUCE IN	2643722	Produce	10E004 2560 4100 00 000000 0000	246.50
GET FRESH PRODUCE IN	2645235	Produce	10E011 2560 4100 00 000000 0000	321.88
GET FRESH PRODUCE IN	2642797	Produce	10E008 2560 4100 00 000000 0000	297.90
GET FRESH PRODUCE IN	2648828	Produce	10E008 2560 4100 00 000000 0000	38.10
GET FRESH PRODUCE IN	2648831	Produce	10E011 2560 4100 00 000000 0000	19.05
GET FRESH PRODUCE IN	2648827	Produce	10E010 2560 4100 00 000000 0000	38.10
GET FRESH PRODUCE IN	2649666	Produce	10E004 2560 4100 00 000000 0000	344.59
GET FRESH PRODUCE IN	2653047	Produce	10E002 2560 4100 00 000000 0000	150.96
GET FRESH PRODUCE IN	2652182	Produce	10E011 2560 4100 00 000000 0000	440.57
GET FRESH PRODUCE IN	2648760	Produce	10E008 2560 4100 00 000000 0000	346.76
GET FRESH PRODUCE IN	2652245	Produce	10E010 2560 4100 00 000000 0000	220.77
GET FRESH PRODUCE IN	2662881	Produce	10E008 2560 4100 00 000000 0000	53.70
GET FRESH PRODUCE IN	2662795	Produce	10E008 2560 4100 00 000000 0000	54.32
GET FRESH PRODUCE IN	2655693	Produce	10E008 2560 4100 00 000000 0000	196.47
GET FRESH PRODUCE IN	2659185	Produce	10E011 2560 4100 00 000000 0000	151.17
GET FRESH PRODUCE IN	2658657	Produce	10E004 2560 4100 00 000000 0000	191.23
GET FRESH PRODUCE IN	2659010	Produce	10E003 2560 4100 00 000000 0000	235.23
			Totals for GET FRESH PRODUCE INC	3,708.36
GLENN STEARNS CHAPTE	20170929AD	Case 12B 39322	10L000 4810 6090 00 000000 0000	287.00
			Totals for GLENN STEARNS CHAPTER 13 TRUS	287.00
GOPHER SPORT	9374360	CMS PE Equipment	10E003 1120 4100 00 000000 0000	315.81
			Totals for GOPHER SPORT	315.81
GRAINGER	9554504267	Maintenance Supplies	20E001 2540 4110 00 000000 0000	121.04
			Totals for GRAINGER	121.04
GROVE SCHOOL INC	IN00001000	Monthly tuition-July 2017	10E001 1912 6700 00 000000 0000	367.30
GROVE SCHOOL INC	IN00001000	Monthly tuition-August 2017	10E001 1912 6700 00 000000 0000	348.60
GROVE SCHOOL INC	IN00001002	Monthly tuition-Sept 2017	10E001 1912 6700 00 000000 0000	11,128.16
			Totals for GROVE SCHOOL INC	11,844.06
GTM SPORTSWEAR	100581747	Guidance supplies	10E002 2120 4100 00 000000 0000	272.00
			Totals for GTM SPORTSWEAR	272.00
HANNEMANN, SHANNON	CDL 10-17	CDL Renewal	40E001 2550 6400 00 000000 0000	30.00
			Totals for HANNEMANN, SHANNON	30.00
HARGRAVE BUILDERS, I	18539	CHS Library Renovation	20E001 2540 5300 00 000000 0000	46,022.00
			Totals for HARGRAVE BUILDERS, INC	46,022.00
HARING, EMILY	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	50.02
			Totals for HARING, EMILY	50.02
HEDLUND, ASHLEY	3	Marching Band Drills	10E002 1130 3190 00 000000 0000	650.00
			Totals for HEDLUND, ASHLEY	650.00
HESPEL, MARK	Shoes FY18	2017-2018 Work Boot / Shoe / Pant Reimb	20E001 2540 3160 00 000000 0000	33.98
			Totals for HESPEL, MARK	33.98
HINCKLEY SPRING WATE	14870571 0	B & G Bottled Water	20E001 2540 3700 00 000000 0000	59.36
HINCKLEY SPRING WATE	2448865 09	Water Filtration System	40E001 2550 4100 00 000000 0000	74.03

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
			Totals for HINCKLEY SPRING WATER COMPANY	133.39
HINES BUILDING SUPPL	2108994	LL Stairwell Railing	20E001 2540 4110 00 000000 0000	264.52
			Totals for HINES BUILDING SUPPLY US LBM	264.52
HODGES LOIZZI EISENH	39140	Legal fees August	80E001 2369 3180 00 000000 0000	7,818.56
			Totals for HODGES LOIZZI EISENHAMMER	7,818.56
HOUGHTON MIFFLIN COM	710076451	System 44 NG Secondary	10E001 1100 4200 00 000000 0000	275.50
			Totals for HOUGHTON MIFFLIN COMPANY	275.50
HOVIOUS, JACKIE	Oct 5	AP Biology Conference reimb	10E002 2210 6400 00 000000 0000	225.00
			Totals for HOVIOUS, JACKIE	225.00
IF WALLS COULD TALK	2279	HBT Library mural painting	10E004 2410 4100 00 000000 0000	3,019.63
			Totals for IF WALLS COULD TALK	3,019.63
ILLINI POWER PRODUCT	PCN000058-	Inspection of Generators at CT, PKMS, CHS	20E001 2540 3230 00 000000 0000	1,446.00
			Totals for ILLINI POWER PRODUCTS	1,446.00
ILLINOIS PRINCIPALS	232566	Administrator Membership-Jill Schreiber	10E008 2410 6400 00 000000 0000	295.38
			Totals for ILLINOIS PRINCIPALS ASSOCIATI	295.38
ILMEA STATE OFFICE	ILMEA ST00	CMS Audition Fees Junior level	10E003 2410 6400 00 000000 0000	24.00
			Totals for ILMEA STATE OFFICE	24.00
INTEGRATED SYSTEMS C	688193	Skyward Hosting November	10E001 2520 3100 00 000000 0000	828.00
			Totals for INTEGRATED SYSTEMS CORPORATIO	828.00
K&J PAINTING LLC	1723-01	CHS Taping & Painting LMC, Stairwell, Entry Door 6	20E001 2540 3230 00 000000 0000	26,363.20
			Totals for K&J PAINTING LLC	26,363.20
KANE COUNTY REGIONAL	Oct 17	ROE Digital Threat Assessment Training-B Tobin	10E001 2660 6400 00 000000 0000	125.00
KANE COUNTY REGIONAL	9758	Fingerprinting	10E001 2520 3100 00 000000 0000	240.00
KANE COUNTY REGIONAL	9748	FY18 KCHRC Dues	10E001 2310 6400 00 000000 0000	2,580.80
			Totals for KANE COUNTY REGIONAL OFFICE O	2,945.80
KAPITANOFF, STEPHEN	CDL 10-17	CDL Renewal	40E001 2550 6400 00 000000 0000	30.00
			Totals for KAPITANOFF, STEPHEN	30.00
KB BILINGUAL SERVICE	September	Bilingual Speech Therapy	10E001 4120 3190 00 000000 0000	240.00
			Totals for KB BILINGUAL SERVICES	240.00
KING, ANNE	Aug-Sept 2	Mileage reimbursement	10E001 2140 3320 00 000000 0000	12.89
			Totals for KING, ANNE	12.89
KING, NICHOLAS	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	47.83
			Totals for KING, NICHOLAS	47.83
KLAPPROTH, ELIZABETH	Aug-Sept 2	Mileage reimbursement	10E001 2140 3320 00 000000 0000	63.45
			Totals for KLAPPROTH, ELIZABETH	63.45

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
LAESCH, KELLY	041-091-17	Bilingual Speech Eval.	10E001 2150 3140 00 000000 0000	535.00
			Totals for LAESCH, KELLY	535.00
LAKE-COOK DISTRIBUTO	20171565	CMS Textbooks for ELA	10E003 1120 4200 00 000000 0000	742.22
			Totals for LAKE-COOK DISTRIBUTORS, INC	742.22
LAKESHORE LEARNING M	3688480517	Classroom Supplies	10E010 1110 4100 00 000000 0000	70.12
LAKESHORE LEARNING M	4192100617	K-8 Science Material	10E001 2212 4100 00 000000 0000	-668.50
LAKESHORE LEARNING M	4988320717	HBT supplies	10E004 2410 4100 00 000000 0000	550.85
LAKESHORE LEARNING M	4991850717	Supplies	10E004 1110 4100 00 000000 0000	86.22
LAKESHORE LEARNING M	2070870917	Classroom Supplies	10E010 1110 4100 00 000000 0000	267.84
LAKESHORE LEARNING M	2441610917	PV Supplies	10E008 1110 4100 00 000000 0000	57.48
			Totals for LAKESHORE LEARNING MATERIALS	364.01
LAKESHORE RECYCLING	170856	PKMS Athletics	10E011 1500 3190 00 000000 0000	72.00
			Totals for LAKESHORE RECYCLING SYSTEMS	72.00
LARSON & DARBY GROUP	37775	PV / LL Repaving Projects	20E001 2540 3100 00 000000 0000	804.04
LARSON & DARBY GROUP	37459	CHS Field House Phase 1 & Phase 2	60E002 2530 5300 00 000000 0000	16,207.13
LARSON & DARBY GROUP	37459	CHS Field House Phase 1 & Phase 2	60E002 2540 5400 00 000000 0000	7,257.37
LARSON & DARBY GROUP	37771	HS / Field House Phase 1 & Phase 2	60E002 2530 5300 00 000000 0000	127,892.68
LARSON & DARBY GROUP	37771	HS / Field House Phase 1 & Phase 2	60E002 2540 5400 00 000000 0000	66,211.88
			Totals for LARSON & DARBY GROUP	218,373.10
LARSON EQUIPMENT & F	5949	Counter Top for CHS Computer Room	20E001 2540 3230 00 000000 0000	3,789.00
			Totals for LARSON EQUIPMENT & FURNITURE	3,789.00
LEARNING WITHOUT TEA	1152641-1	Workbooks for Kdg.	10E008 1110 4200 00 000000 0000	918.22
			Totals for LEARNING WITHOUT TEARS	918.22
LGH TUTOR BILLING 5	Sept 2017	Tutoring	10E001 1912 6700 00 000000 0000	960.00
			Totals for LGH TUTOR BILLING 5 WEST	960.00
MALCOR ROOFING OF IL	1399	Roof Leak Repair PV	20E001 2540 3230 00 000000 0000	1,312.00
MALCOR ROOFING OF IL	1395	Roof Leak Repair PKMS	20E001 2540 3230 00 000000 0000	874.00
			Totals for MALCOR ROOFING OF ILLINOIS IN	2,186.00
MARENGO AUTO BODY AN	23318	Bus 76 Windshield Replacement	40E001 2550 4100 00 000000 0000	304.97
MARENGO AUTO BODY AN	23578	Bus 33 Rub Rail & Middle Rail	40E001 2550 4100 00 000000 0000	609.00
			Totals for MARENGO AUTO BODY AND GLASS	913.97
MCCARTHY, MATTHEW	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	37.34
			Totals for MCCARTHY, MATTHEW	37.34
MENARDS, ELGIN	32129	Maintenance Supplies	20E001 2540 4110 00 000000 0000	97.72
MENARDS, ELGIN	30941	Custodial Supplies	20E001 2540 4100 00 000000 0000	358.67
MENARDS, ELGIN	31910	Maintenance Supplies	20E001 2540 4110 00 000000 0000	16.84
MENARDS, ELGIN	31706	Maintenance Supplies	20E001 2540 4110 00 000000 0000	60.89
MENARDS, ELGIN	31877	Maintenance Supplies	20E001 2540 4110 00 000000 0000	85.95
MENARDS, ELGIN	31424	Grounds Supplies	20E001 2540 4120 00 000000 0000	32.95

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
MENARDS, ELGIN	31923	Grounds Supplies	20E001 2540 4120 00 000000 0000	49.80
			Totals for MENARDS, ELGIN	702.82
MENARDS, SYCAMORE	62768	Refrigerators for CHS teacher's lounge	10E002 2410 4100 00 000000 0000	1,528.20
MENARDS, SYCAMORE	62911	Refrigerators for teacher's lounge	10E002 2410 4100 00 000000 0000	-1,528.20
MENARDS, SYCAMORE	62912	Refrigerators for CHS teacher's lounge	10E002 2410 4100 00 000000 0000	1,038.00
			Totals for MENARDS, SYCAMORE	1,038.00
MHS INC	I936008	Online protocols	10E001 2140 4100 00 000000 0000	175.00
			Totals for MHS INC	175.00
MID VALLEY SP ED COO	104	PowerIEP Interface Renewal	10E001 2660 3160 00 462000 0000	4,647.80
			Totals for MID VALLEY SP ED COOPERATIVE	4,647.80
MIDWEST COMPUTER PRO	709418b	CHS Media Center Equipment	10E001 2660 5400 00 000000 0000	2,578.49
			Totals for MIDWEST COMPUTER PRODUCTS, IN	2,578.49
MIDWEST TRANSIT EQUI	X101034676	Bus 40 Damage mirror	40E001 2550 4100 00 000000 0000	407.23
MIDWEST TRANSIT EQUI	X101034676	Bus Mirror	40E001 2550 4100 00 000000 0000	155.90
			Totals for MIDWEST TRANSIT EQUIPMENT, IN	563.13
MPS	40128326	English Textbook	10E002 1130 4200 00 000000 0000	492.37
			Totals for MPS	492.37
MUSIC & ARTS CENTER,	INV0068232	PKMS Band Instrument Repair credit	10E011 1120 4100 30 000000 0000	-280.12
MUSIC & ARTS CENTER,	INV0078855	PKMS Band Supplies	10E011 1120 4100 00 000000 0000	364.57
MUSIC & ARTS CENTER,	INV0071996	Band supplies-Saxophone	10E002 1130 7100 00 000000 0000	2,806.00
MUSIC & ARTS CENTER,	INV0074224	Band supplies	10E002 1130 4100 00 000000 0000	87.99
MUSIC & ARTS CENTER,	INV0076985	Band supplies	10E002 1130 4100 00 000000 0000	43.49
MUSIC & ARTS CENTER,	INV0075038	Band supplies	10E002 1130 4100 00 000000 0000	240.00
			Totals for MUSIC & ARTS CENTER, INC	3,261.93
n2y	S379823	Annual online subscription	10E001 1200 4100 00 462000 0000	479.00
			Totals for n2y	479.00
NASCO	602525	PE equipment	10E004 1110 4100 00 000000 0000	174.55
NASCO	614407	PE Equipment	10E004 1110 4100 00 000000 0000	645.91
			Totals for NASCO	820.46
NATIONAL DATA LABEL	351083	Envelopes	10E001 2520 4100 00 000000 0000	1,041.10
NATIONAL DATA LABEL	351082	Envelopes	10E001 2520 4100 00 000000 0000	1,050.80
			Totals for NATIONAL DATA LABEL	2,091.90
NATIONAL LIFT TRUCK	IV17081097	CHS Lift Repair	20E001 2540 3230 00 000000 0000	513.69
			Totals for NATIONAL LIFT TRUCK	513.69
NATIONAL SCHOOL FORM	97462	Bus Conduct Forms	40E001 2550 4100 00 000000 0000	117.08
			Totals for NATIONAL SCHOOL FORMS	117.08
NCPERS-IL IMRF	20170915AD	Payroll accrual	10L000 4810 4070 00 000000 0000	8.00
NCPERS-IL IMRF	20170915AD	Payroll accrual	40L000 4810 4070 00 000000 0000	40.00
NCPERS-IL IMRF	20170929AD	Payroll accrual	10L000 4810 4070 00 000000 0000	8.00

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
NCPERS-IL IMRF	20170929AD	Payroll accrual	40L000 4810 4070 00 000000 0000	40.00
			Totals for NCPERS-IL IMRF	96.00
NCS PEARSON, INC	11326295	Annual scoring subscriptions	10E001 2140 4100 00 000000 0000	420.00
NCS PEARSON, INC	11323807	Diagnostic assessment kit	10E001 2140 4100 00 000000 0000	511.56
NCS PEARSON, INC	11327997	Online assessments/licenses	10E001 2140 4100 00 000000 0000	135.00
NCS PEARSON, INC	11327999	Online assessments/licenses	10E001 2140 4100 00 000000 0000	280.80
NCS PEARSON, INC	11341357	Protocols	10E001 2140 4100 00 000000 0000	451.45
			Totals for NCS PEARSON, INC	1,798.81
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	15,288.24
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	231.64
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,013.37
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	354.51
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	41.31
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	206.55
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	223.58
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	305.57
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,838.16
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	1,141.00
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,093.80
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	280.92
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	556.47
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	116.03
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	402.44
NIHIP	20170915AD	Payroll accrual	20L000 4810 4010 00 000000 0000	402.44
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,409.52
NIHIP	20170915AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,974.90
NIHIP	20170915AD	Payroll accrual	10L000 1120 0010 00 000000 0000	168.75
NIHIP	20170915AD	Payroll accrual	20L000 1120 0010 00 000000 0000	15.75
NIHIP	20170915AD	Payroll accrual	40L000 1120 0010 00 000000 0000	6.75
NIHIP	20170915AD	Payroll accrual	10L000 1120 0010 00 000000 0000	60.00
NIHIP	20170915AD	Payroll accrual	20L000 1120 0010 00 000000 0000	7.50
NIHIP	20170915AD	Payroll accrual	40L000 1120 0010 00 000000 0000	1.25
NIHIP	20170915AD	Payroll accrual	10L000 1120 0010 00 000000 0000	824.40
NIHIP	20170915AD	Payroll accrual	20L000 1120 0010 00 000000 0000	117.00
NIHIP	20170915AD	Payroll accrual	40L000 1120 0010 00 000000 0000	181.35
NIHIP	20170915AD	Payroll accrual	10L000 4810 2240 00 000000 0000	950.46
NIHIP	20170915AD	Payroll accrual	20L000 4810 2240 00 000000 0000	102.20
NIHIP	20170915AD	Payroll accrual	10L000 4810 2240 00 000000 0000	373.89
NIHIP	20170915AD	Payroll accrual	20L000 4810 2240 00 000000 0000	43.56
NIHIP	20170915AD	Payroll accrual	40L000 4810 2240 00 000000 0000	7.26
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	72,733.06
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	1,621.44
NIHIP	20170915AF	Payroll accrual	40L000 4810 2220 00 000000 0000	926.54
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,766.25
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	47,858.85
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	354.51
NIHIP	20170915AF	Payroll accrual	40L000 4810 2220 00 000000 0000	354.51
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	313.20
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,191.16
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	670.74
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	588.75
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	5,514.39
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,943.75
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	2,500.64

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,813.22
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	4,010.67
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	901.95
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	588.75
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	275.04
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	275.05
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	4,228.72
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	550.10
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	5,924.80
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	2,774.52
NIHIP	20170915AF	Payroll accrual	40L000 4810 2220 00 000000 0000	308.28
NIHIP	20170915AF	Payroll accrual	10L000 4810 2220 00 000000 0000	308.28
NIHIP	20170915AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,157.96
NIHIP	20170915AF	Payroll accrual	10L000 4810 2210 00 000000 0000	382.28
NIHIP	20170915AF	Payroll accrual	20L000 4810 2210 00 000000 0000	34.20
NIHIP	20170915AF	Payroll accrual	40L000 4810 2210 00 000000 0000	5.32
NIHIP	20170915AF	Payroll accrual	10L000 4810 2200 00 000000 0000	298.15
NIHIP	20170915AF	Payroll accrual	20L000 4810 2200 00 000000 0000	12.32
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	15,751.52
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	231.64
NIHIP	20170929AD	Payroll accrual	40L000 4810 4010 00 000000 0000	463.28
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,013.37
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	354.51
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	41.31
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	206.55
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	223.58
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	305.57
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,838.16
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	1,141.00
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,093.80
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	280.92
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	556.47
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	279.02
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	116.03
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	402.44
NIHIP	20170929AD	Payroll accrual	20L000 4810 4010 00 000000 0000	402.44
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,409.52
NIHIP	20170929AD	Payroll accrual	10L000 4810 4010 00 000000 0000	1,974.90
NIHIP	20170929AD	Payroll accrual	10L000 1120 0010 00 000000 0000	185.25
NIHIP	20170929AD	Payroll accrual	20L000 1120 0010 00 000000 0000	15.75
NIHIP	20170929AD	Payroll accrual	40L000 1120 0010 00 000000 0000	6.75
NIHIP	20170929AD	Payroll accrual	10L000 1120 0010 00 000000 0000	67.50
NIHIP	20170929AD	Payroll accrual	20L000 1120 0010 00 000000 0000	7.50
NIHIP	20170929AD	Payroll accrual	40L000 1120 0010 00 000000 0000	3.75
NIHIP	20170929AD	Payroll accrual	10L000 1120 0010 00 000000 0000	861.30
NIHIP	20170929AD	Payroll accrual	20L000 1120 0010 00 000000 0000	117.00
NIHIP	20170929AD	Payroll accrual	40L000 1120 0010 00 000000 0000	193.35
NIHIP	20170929AD	Payroll accrual	10L000 4810 2240 00 000000 0000	970.90
NIHIP	20170929AD	Payroll accrual	20L000 4810 2240 00 000000 0000	102.20
NIHIP	20170929AD	Payroll accrual	40L000 4810 2240 00 000000 0000	20.44
NIHIP	20170929AD	Payroll accrual	10L000 4810 2240 00 000000 0000	388.41
NIHIP	20170929AD	Payroll accrual	20L000 4810 2240 00 000000 0000	43.56
NIHIP	20170929AD	Payroll accrual	40L000 4810 2240 00 000000 0000	7.26

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	74,122.86
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	1,621.44
NIHIP	20170929AF	Payroll accrual	40L000 4810 2220 00 000000 0000	2,316.34
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,766.25
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	49,276.89
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	354.51
NIHIP	20170929AF	Payroll accrual	40L000 4810 2220 00 000000 0000	354.51
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	313.20
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,191.16
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	670.74
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	588.75
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	5,514.39
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,943.75
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	2,500.64
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,813.22
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	4,010.67
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	901.95
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	279.02
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	588.75
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	275.04
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	275.05
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	4,228.72
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,100.20
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	1,177.50
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	5,924.80
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	3,391.08
NIHIP	20170929AF	Payroll accrual	40L000 4810 2220 00 000000 0000	308.28
NIHIP	20170929AF	Payroll accrual	10L000 4810 2220 00 000000 0000	308.28
NIHIP	20170929AF	Payroll accrual	20L000 4810 2220 00 000000 0000	2,157.96
NIHIP	20170929AF	Payroll accrual	10L000 4810 2210 00 000000 0000	384.56
NIHIP	20170929AF	Payroll accrual	20L000 4810 2210 00 000000 0000	34.20
NIHIP	20170929AF	Payroll accrual	40L000 4810 2210 00 000000 0000	5.32
NIHIP	20170929AF	Payroll accrual	10L000 4810 2200 00 000000 0000	298.15
NIHIP	20170929AF	Payroll accrual	20L000 4810 2200 00 000000 0000	12.32
NIHIP	October 20	Medical claims	10E002 1130 2210 00 000000 0000	20.61
NIHIP	October 20	Medical claims	10E002 1130 2220 00 000000 0000	5,795.97
NIHIP	October 20	Medical claims	40E001 2550 2210 00 000000 0000	3.04
NIHIP	October 20	Medical claims	40E001 2550 2220 00 000000 0000	1,898.01
			Totals for NIHIP	413,620.55
NORTHERN ILLINOIS UN	TEL005111	Internet Bandwidth	10E001 2660 3160 00 000000 0000	24,000.00
			Totals for NORTHERN ILLINOIS UNIVERSITY	24,000.00
OFFICE DEPOT	9604796980	Office Supplies	40E001 2550 4110 00 000000 0000	55.59
OFFICE DEPOT	9604802230	Office Supplies	40E001 2550 4110 00 000000 0000	13.33
OFFICE DEPOT	9604802240	Office Supplies	40E001 2550 4110 00 000000 0000	17.27
OFFICE DEPOT	9604802250	Office Supplies	40E001 2550 4110 00 000000 0000	35.18
OFFICE DEPOT	9611036500	Misc. office supplies	10E005 1110 4100 00 000000 0000	113.42
OFFICE DEPOT	9619014730	Classroom supplies	10E010 1110 4100 00 000000 0000	16.39
OFFICE DEPOT	9619014710	Classroom supplies	10E010 1110 4100 00 000000 0000	-6.49
OFFICE DEPOT	9619014720	Classroom supplies	10E010 1110 4100 00 000000 0000	4.30
OFFICE DEPOT	9619034060	Classroom Supplies	10E010 1110 4100 00 000000 0000	9.89
OFFICE DEPOT	9619034050	Classroom Supplies	10E010 1110 4100 00 000000 0000	-9.89
OFFICE DEPOT	9597260250	Office supplies	10E010 2410 4100 00 000000 0000	117.37

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
OFFICE DEPOT	9597261230	Office supplies	10E010 2410 4100 00 000000 0000	23.94
OFFICE DEPOT	9586879570	HBT misc items, Chair	10E004 2410 4100 00 000000 0000	649.91
OFFICE DEPOT	9586886120	Supplies	10E004 2410 4100 00 000000 0000	24.22
OFFICE DEPOT	9629206790	Binders	40E001 2550 4110 00 000000 0000	63.72
OFFICE DEPOT	9629209940	Planner	40E001 2550 4110 00 000000 0000	27.99
OFFICE DEPOT	9664530110	Office supplies	10E001 2330 4100 00 000000 0000	162.20
OFFICE DEPOT	9664569930	Office supplies	10E001 2330 4100 00 000000 0000	7.73
OFFICE DEPOT	9403640490	T183+ Calculators for CMS	10E001 2212 4100 00 000000 0000	12,150.76
OFFICE DEPOT	9644750400	T183+ Calculators for CMS returned	10E001 2212 4100 00 000000 0000	-12,150.76
OFFICE DEPOT	9375785220	Credit product returned	20E001 2540 4100 00 000000 0000	-32.98
			Totals for OFFICE DEPOT	1,293.09
PALMITER, DANIEL	Oct 4	AP Calculus conference reimb	10E002 2210 6400 00 000000 0000	275.00
			Totals for PALMITER, DANIEL	275.00
PALMITER, TIA	Oct 4	AP Stat Workshop	10E002 2210 6400 00 000000 0000	321.76
			Totals for PALMITER, TIA	321.76
PARRA, ROBERTO	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	39.59
			Totals for PARRA, ROBERTO	39.59
PASQUINI, CHRISTOPHE	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	50.97
			Totals for PASQUINI, CHRISTOPHER	50.97
PAULUS, KIMBERLY	Sept 2017	Mileage Aug/Sept	10E001 2212 3320 00 000000 0000	38.73
			Totals for PAULUS, KIMBERLY	38.73
PAXTON PATTERSON LLC	347023	Wood shop supplies	10E002 1400 4100 10 000000 0000	335.08
			Totals for PAXTON PATTERSON LLC	335.08
PEARSON EDUCATION	4025216557	Envision Math Textbooks-New 5th Grade	10E008 1110 4200 00 000000 0000	234.23
			Totals for PEARSON EDUCATION	234.23
PEPSI COLA GEN BOT I	29590712	Beverages	10E002 2560 4100 00 000000 0000	1,286.77
PEPSI COLA GEN BOT I	27220010	Beverages	10E002 2560 4100 00 000000 0000	992.14
PEPSI COLA GEN BOT I	30735862	Beverages	10E011 2560 4100 00 000000 0000	212.22
PEPSI COLA GEN BOT I	29590713	Beverages	10E003 2560 4100 00 000000 0000	158.37
PEPSI COLA GEN BOT I	31459307	Beverages	10E011 2560 4100 00 000000 0000	262.16
PEPSI COLA GEN BOT I	30937756	Beverages	10E008 2410 4900 00 000000 0000	208.50
			Totals for PEPSI COLA GEN BOT INC	3,120.16
PIONEER CREDIT RECOV	20170929AD	Acct 13105370	10L000 4810 6090 00 000000 0000	372.87
			Totals for PIONEER CREDIT RECOVERY INC	372.87
PIONEER MANUFACTURIN	INV658165	Grounds Equipment Parts	20E001 2540 4120 00 000000 0000	225.00
PIONEER MANUFACTURIN	INV656182	Grounds Field Paint	20E001 2540 4120 00 000000 0000	2,142.00
			Totals for PIONEER MANUFACTURING CO/ATHL	2,367.00
PITNEY BOWES GLOBAL	3101538048	PV Postage meter	10E001 2410 3250 00 000000 0000	114.00
PITNEY BOWES GLOBAL	3101613883	CHS Lease	10E001 2410 3250 00 000000 0000	102.00
PITNEY BOWES GLOBAL	3101653871	Copier Lease HBT	10E001 2410 3250 00 000000 0000	38.00
			Totals for PITNEY BOWES GLOBAL FINANCIAL	254.00
POSITIVE REFLECTION	003-02-201	District Social Media Sept	10E001 2900 3000 00 000000 0000	2,000.00

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
			Totals for POSITIVE REFLECTION PUBLIC RE	2,000.00
POTSIC, MICHAEL	Sept 14	CPI training supplies	10E001 1220 4100 00 000000 0000	116.33
POTSIC, MICHAEL	Sept 2017	Conference and Sept mileage reimb	10E001 2330 3320 00 000000 0000	128.42
POTSIC, MICHAEL	Sept 2017	Conference and Sept mileage reimb	10E001 2210 3100 00 462000 0000	203.12
			Totals for POTSIC, MICHAEL	447.87
POTURALSKI, AMANDA	30214	Membership IASSW reimbursement	10E001 2110 6400 00 000000 0000	75.00
			Totals for POTURALSKI, AMANDA	75.00
PRESENCE SAINT JOSEP	3483	Tutoring Services	10E001 1912 6700 00 000000 0000	192.00
			Totals for PRESENCE SAINT JOSEPH HOSPITA	192.00
PRO-ED	2668742	Speech supplies	10E001 2150 4100 00 000000 0000	186.78
			Totals for PRO-ED	186.78
QUILL CORPORATION	9892471	CMS Office Supplies	10E003 2410 4100 00 000000 0000	83.02
			Totals for QUILL CORPORATION	83.02
RALPH HELM INC	285413	Grounds Supplies	20E001 2540 4120 00 000000 0000	59.98
			Totals for RALPH HELM INC	59.98
REALLY GOOD STUFF	6224524	Supplies	10E008 1110 4100 00 000000 0000	20.94
REALLY GOOD STUFF	6220974	Classroom Supplies	10E010 1110 4100 00 000000 0000	21.93
REALLY GOOD STUFF	6228671	Supplies	10E004 1110 4100 00 000000 0000	34.91
			Totals for REALLY GOOD STUFF	77.78
RICAMATO, MICHELE	12953	Speech Therapy	10E001 3700 3100 00 462000 0000	600.00
			Totals for RICAMATO, MICHELE	600.00
ROGALLA, JANET	CDL 09-17	CDL License Reimb	40E001 2550 6400 00 000000 0000	30.00
			Totals for ROGALLA, JANET	30.00
ROUTE 47 TRANSPORTAT	Sept 2017	Taxi Service Sept	40E001 2550 3310 00 000000 0000	1,458.60
ROUTE 47 TRANSPORTAT	Sept 2017b	Taxi Service Sept	40E001 2550 3310 00 000000 0000	2,422.40
			Totals for ROUTE 47 TRANSPORTATION SERVI	3,881.00
SALEM GROUP	2323183	Property Research	10E001 2660 3190 00 000000 0000	4,203.00
SALEM GROUP	2311924	Property Research	10E001 2660 3190 00 000000 0000	2,802.00
			Totals for SALEM GROUP	7,005.00
SAWSTOP	199724-IN	CHS Switch Box Assembly	20E001 2540 4110 00 000000 0000	135.00
			Totals for SAWSTOP	135.00
SCHOLASTIC BOOK FAIR	Oct 2	PKMS Book Fair	10E011 1120 4900 00 000000 0000	3,557.55
			Totals for SCHOLASTIC BOOK FAIRS	3,557.55
SCHOLASTIC, INC	15729427	Book Room books	10E010 2220 4300 00 000000 0000	26.12
SCHOLASTIC, INC	M6346464 8	CMS Scholastic Science World	10E003 1120 4200 00 000000 0000	313.17
SCHOLASTIC, INC	M6174653 3	Magazines subscriptions for K-5 classrooms	10E008 1110 4200 00 000000 0000	7,507.89
			Totals for SCHOLASTIC, INC	7,847.18

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
SCHOOL HEALTH CORPOR	3345107-00	CMS-Medical supplies	10E001 2130 4100 00 000000 0000	65.70
			Totals for SCHOOL HEALTH CORPORATION	65.70
SCHOOL SPECIALTY	2081185943	Office Supplies	10E008 2410 4100 00 000000 0000	74.80
SCHOOL SPECIALTY	2081192308	Art Supplies	10E005 1110 4100 00 000000 0000	28.83
SCHOOL SPECIALTY	2081193380	Supplies	10E004 1110 4100 00 000000 0000	258.24
SCHOOL SPECIALTY	2081193385	Laminating film	10E004 1110 4100 00 000000 0000	202.92
SCHOOL SPECIALTY	2081182686	Classroom Supplies	10E008 1110 4100 00 000000 0000	81.44
SCHOOL SPECIALTY	2081182692	Classroom Supplies	10E008 1110 4100 00 000000 0000	59.76
			Totals for SCHOOL SPECIALTY	705.99
SCHOOL TECHNOLOGY AS	5207	Time Clock Contract 10/1/2017-9/30/2018	10E001 2410 3250 00 000000 0000	1,665.00
			Totals for SCHOOL TECHNOLOGY ASSOCIATES	1,665.00
SCHUTH, DANIEL	Oct 2	PV Reimb for Bob Sheetz Painting Invoices, Gym/Conference Room	10E008 2410 4100 00 000000 0000	1,635.00
			Totals for SCHUTH, DANIEL	1,635.00
SERVICE CONCEPTS, IN	20003	PV Kitchen Repairs	10E008 2560 3230 00 000000 0000	1,707.50
SERVICE CONCEPTS, IN	20042	CMS Repairs	20E001 2540 4110 00 000000 0000	60.40
SERVICE CONCEPTS, IN	20005	CT Repairs	20E001 2540 4110 00 000000 0000	77.11
SERVICE CONCEPTS, IN	20004	PK Repairs	20E001 2540 4110 00 000000 0000	558.02
SERVICE CONCEPTS, IN	20043	CHS Repairs	20E001 2540 4110 00 000000 0000	664.25
SERVICE CONCEPTS, IN	20040	HBT Repairs	20E001 2540 4110 00 000000 0000	1,013.68
SERVICE CONCEPTS, IN	20041	CMS Repairs	20E001 2540 4110 00 000000 0000	4,539.38
SERVICE CONCEPTS, IN	20087	CT-Repairs	10E010 2560 3230 00 000000 0000	98.94
SERVICE CONCEPTS, IN	20051	Kitchen Service Contract	10E001 2560 3230 00 000000 0000	1,833.33
			Totals for SERVICE CONCEPTS, INC	10,552.61
SERVICE SANITATION I	7418413	Service for Port-o-Lets	20E001 2540 3230 00 000000 0000	70.00
SERVICE SANITATION I	7418412	Service for Port-o-Lets	20E001 2540 3230 00 000000 0000	295.00
SERVICE SANITATION I	7418414	Service for Port-o-Lets	20E001 2540 3230 00 000000 0000	350.00
			Totals for SERVICE SANITATION INC	715.00
SHALES MCNUTT CONSTR	CHS Phase	CHS Phase II Classrooms / Fieldhouse	60E002 2530 5300 00 000000 0000	1,701,983.08
SHALES MCNUTT CONSTR	CHS Phase	CHS Phase I	60E002 2540 5400 00 000000 0000	60,422.10
			Totals for SHALES MCNUTT CONSTRUCTION	1,762,405.18
SIEGEL, ANNALIESE	Aug - Sept	PKMS mileage reimb	10E011 1120 3320 00 000000 0000	3.21
SIEGEL, ANNALIESE	Sept 19-Oc	PKMS mileage reimb	10E011 1120 3320 00 000000 0000	3.21
			Totals for SIEGEL, ANNALIESE	6.42
SIMMONS, SHAWN	Shoes FY18	2017-2018 Work Shoe/Pant Reimb	20E001 2540 3160 00 000000 0000	133.97
			Totals for SIMMONS, SHAWN	133.97
SIMONCELLI, TIFFANY	July 19	Workshop reimb for The DBQ Project	10E011 2210 6400 00 000000 0000	50.00
			Totals for SIMONCELLI, TIFFANY	50.00
SMITH, KYLE	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	49.04
			Totals for SMITH, KYLE	49.04

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
SOFT WATER CITY, INC	365533	Commercial Conditioner - CMS	20E001 2540 3230 00 000000 0000	4,987.00
			Totals for SOFT WATER CITY, INC	4,987.00
STAN'S FINANCIAL SER	339908808	Contract Payment	10E001 2410 3250 00 000000 0000	433.00
			Totals for STAN'S FINANCIAL SERVICES, IN	433.00
STAN'S OFFICE TECHNO	331549	PaperCut License	10E001 2660 3160 00 000000 0000	453.40
STAN'S OFFICE TECHNO	331603	Staples	10E004 1110 4170 00 000000 0000	95.00
STAN'S OFFICE TECHNO	331602	Staples	10E004 1110 4170 00 000000 0000	95.00
STAN'S OFFICE TECHNO	331592	CT-Copy Staples	10E010 1110 4170 00 000000 0000	114.94
STAN'S OFFICE TECHNO	331827	Staple Refill	10E008 1110 4170 00 000000 0000	65.05
STAN'S OFFICE TECHNO	331843	Staples	10E004 1110 4170 00 000000 0000	56.50
STAN'S OFFICE TECHNO	331844	Staples	10E004 1110 4170 00 000000 0000	56.50
STAN'S OFFICE TECHNO	331881	Black and Color Copies 9/1-10/1	10E001 2410 3250 00 000000 0000	19,493.61
STAN'S OFFICE TECHNO	331781	Staples	10E002 2410 4100 00 000000 0000	113.00
STAN'S OFFICE TECHNO	327282	Credit for supplies returned	10E004 1110 4170 00 000000 0000	-198.00
			Totals for STAN'S OFFICE TECHNOLOGIES	20,345.00
STATE DISBURSEMENT U	20170929AD	1704300/05F000611	10L000 4810 6100 00 000000 0000	250.00
			Totals for STATE DISBURSEMENT UNIT	250.00
STEVEN J FINK & ASSO	20170929AD	Case #15 SC 3699	40L000 4810 6090 00 000000 0000	30.35
			Totals for STEVEN J FINK & ASSOCIATES PC	30.35
SUMMIT FINANCIAL RES	S200405	Commodities	10E002 2560 4100 00 000000 0000	150.41
SUMMIT FINANCIAL RES	S200404	Commodities	10E003 2560 4100 00 000000 0000	142.84
SUMMIT FINANCIAL RES	S200397	Commodities	10E011 2560 4100 00 000000 0000	150.78
SUMMIT FINANCIAL RES	S200408	Commodities	10E010 2560 4100 00 000000 0000	123.00
			Totals for SUMMIT FINANCIAL RESOURCES, L	567.03
SUMMIT SCHOOL, INC	33637	Sept 2017 Monthly Tuition	10E001 1912 6700 00 000000 0000	15,468.80
			Totals for SUMMIT SCHOOL, INC	15,468.80
SUPER DUPER PUBLICAT	2283602A	Online subscriptions	10E001 1200 4100 00 462000 0000	796.00
			Totals for SUPER DUPER PUBLICATIONS	796.00
SUPPLYWORKS	412747081	Custodial Supplies	20E001 2540 4100 00 000000 0000	4.56
SUPPLYWORKS	412897399	Custodial Supplies	20E001 2540 4100 00 000000 0000	154.05
SUPPLYWORKS	412897381	Custodial Supplies	20E001 2540 4100 00 000000 0000	160.38
SUPPLYWORKS	412747073	Custodial Supplies	20E001 2540 4100 00 000000 0000	205.83
SUPPLYWORKS	412617037	Custodial Supplies	20E001 2540 4100 00 000000 0000	-233.95
SUPPLYWORKS	414577254	PV Custodial Supplies	20E001 2540 4100 00 000000 0000	299.80
SUPPLYWORKS	413363284	CHS Custodial Supplies	20E001 2540 4100 00 000000 0000	383.32
SUPPLYWORKS	413363268	CT Custodial Supplies	20E001 2540 4100 00 000000 0000	394.14
SUPPLYWORKS	414128082	LL Custodial Supplies	20E001 2540 4100 00 000000 0000	499.63
SUPPLYWORKS	413363227	HBT Custodial Supplies	20E001 2540 4100 00 000000 0000	670.19
SUPPLYWORKS	413514159	CHS Custodial Supplies	20E001 2540 4100 00 000000 0000	758.00
SUPPLYWORKS	413363276	CMS Custodial Supplies	20E001 2540 4100 00 000000 0000	1,035.69
SUPPLYWORKS	413363219	PV Custodial Supplies	20E001 2540 4100 00 000000 0000	1,532.20
SUPPLYWORKS	416374946	CMS Maintenance Supplies	20E001 2540 4110 00 000000 0000	405.00
SUPPLYWORKS	413363243	LL Maintenance Supplies	20E001 2540 4110 00 000000 0000	472.12
SUPPLYWORKS	413363250	PKMS Maintenance Supplies	20E001 2540 4110 00 000000 0000	752.54
SUPPLYWORKS	413514142	CHS Maintenance Supplies	20E001 2540 4110 00 000000 0000	2,449.75
SUPPLYWORKS	413514167	CT Custodial Supplies	20E001 2540 4100 00 000000 0000	13.95
SUPPLYWORKS	414269001	CMS Custodial Supplies	20E001 2540 4100 00 000000 0000	23.04

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
SUPPLYWORKS	413674920	PV Custodial Supplies	20E001 2540 4100 00 000000 0000	36.34
SUPPLYWORKS	414269019	CHS Custodial Supplies	20E001 2540 4100 00 000000 0000	46.08
SUPPLYWORKS	414268995	LL Custodial Supplies	20E001 2540 4100 00 000000 0000	46.08
SUPPLYWORKS	414577262	CMS Custodial Supplies	20E001 2540 4100 00 000000 0000	52.52
SUPPLYWORKS	413674953	HBT Custodial Supplies	20E001 2540 4100 00 000000 0000	69.50
SUPPLYWORKS	413214644	CMS Custodial Supplies	20E001 2540 4100 00 000000 0000	89.16
SUPPLYWORKS	413674938	LL Custodial Supplies	20E001 2540 4100 00 000000 0000	91.32
SUPPLYWORKS	414268987	HBT Custodial Supplies	20E001 2540 4100 00 000000 0000	92.16
SUPPLYWORKS	413363235	HBT Custodial Supplies	20E001 2540 4100 00 000000 0000	148.46
SUPPLYWORKS	413214651	CT Custodial Supplies	20E001 2540 4100 00 000000 0000	152.76
SUPPLYWORKS	413514134	HBT Custodial Supplies	20E001 2540 4100 00 000000 0000	-69.50
SUPPLYWORKS	41469027	Boys bathroom mat	10E005 2410 4100 00 000000 0000	169.06
			Totals for SUPPLYWORKS	10,904.18
TEACHER DIRECT	P467285000	Art Supplies	10E004 1110 4100 00 000000 0000	324.40
			Totals for TEACHER DIRECT	324.40
THE GRAPHIC EDGE	1133161	CMS Volleyball T-shirts	10E003 1120 4900 00 000000 0000	237.96
			Totals for THE GRAPHIC EDGE	237.96
TOM PECK FORD OF HUN	158940	Repair Expedition Driver Front Window Regulator	20E002 2540 3230 00 000000 0000	468.84
			Totals for TOM PECK FORD OF HUNTLEY, INC	468.84
TRUEMPER & TITINER,	20170929AD	Case #10 SC 853	40L000 4810 6080 00 000000 0000	50.00
			Totals for TRUEMPER & TITINER, LIMITED	50.00
US BANCORP GOVT LEAS	339923864	Technology Contract Payment	10E001 2410 3250 00 000000 0000	40,443.84
			Totals for US BANCORP GOVT LEASING & FIN	40,443.84
US BANK EQUIPMENT FI	339420804	Contract for HBT/CHS copiers	10E001 2410 3250 00 000000 0000	245.35
US BANK EQUIPMENT FI	338811052	PKMS Copier	10E001 2410 3250 00 000000 0000	122.00
US BANK EQUIPMENT FI	339420648	Copiers	10E001 2410 3250 00 000000 0000	2,726.36
US BANK EQUIPMENT FI	340381250	Contract 500-0385322-#500-0389087 #500-0413010	10E001 2410 3250 00 000000 0000	1,140.00
US BANK EQUIPMENT FI	340684786	Copier Leases	10E001 2410 3250 00 000000 0000	159.45
			Totals for US BANK EQUIPMENT FINANCE, IN	4,393.16
VERIZON WIRELESS SER	9792845968	B&G Cell Phone/MiFi/Emergency Phones	20E001 2540 3400 00 000000 0000	991.36
			Totals for VERIZON WIRELESS SERVICES LLC	991.36
VILLAGE OF BURLINGTO	23 09-17	Water Service for DO	20E001 2540 3700 00 000000 0000	79.36
			Totals for VILLAGE OF BURLINGTON	79.36
VOCK, ANDREW	Oct 4	AP US History conference reimb	10E002 2210 6400 00 000000 0000	225.00
			Totals for VOCK, ANDREW	225.00
WAREHOUSE DIRECT	3597044-0	Custodial Supplies	20E001 2540 4100 00 000000 0000	1,451.30
WAREHOUSE DIRECT	IN238602	Custodial Supplies	20E001 2540 4100 00 000000 0000	142.45
WAREHOUSE DIRECT	IN238502	Custodial Supplies	20E001 2540 4100 00 000000 0000	117.55
WAREHOUSE DIRECT	3601471-0	Custodial Supplies	20E001 2540 4100 00 000000 0000	60.20
			Totals for WAREHOUSE DIRECT	1,771.50

VENDOR	INVOICE #	INVOICE DESCRIPTION	ACCOUNT NUMBER	AMOUNT
WEST MUSIC COMPANY	SI1493371	Soprano Recorders for Students	10E008 1110 4900 00 000000 0000	1,032.85
WEST MUSIC COMPANY	SI1495696	Recorders for music class	10E004 1110 4900 00 000000 0000	692.22
WEST MUSIC COMPANY	SI1496372	Student Recorders	10E010 1110 4900 00 000000 0000	1,614.46
			Totals for WEST MUSIC COMPANY	3,339.53
WEST SIDE ELECTRIC S	17119-1	Maintenance Supplies	20E001 2540 4110 00 000000 0000	193.55
			Totals for WEST SIDE ELECTRIC SUPPLY CO,	193.55
WOW BUSINESS	14166807 0	Internet 9/15-10/14	10E001 2660 3160 00 000000 0000	1,947.16
			Totals for WOW BUSINESS	1,947.16
YODER, CONRAD	Sept 17	Sept Mileage	10E001 2660 3320 00 000000 0000	14.28
			Totals for YODER, CONRAD	14.28
YODER, SPENCER	Sept 2017	Sept Mileage	10E001 2660 3320 00 000000 0000	20.12
			Totals for YODER, SPENCER	20.12
ZACCAGNINI, JOHN	5	CHS Drumline instructor camp	10E002 1130 3190 00 000000 0000	1,000.00
			Totals for ZACCAGNINI, JOHN	1,000.00
ZOHO CORP	2169579	ManageEngine OpManager Essential Edition	10E001 2660 3160 00 000000 0000	1,083.00
			Totals for ZOHO CORP	1,083.00
			Totals for checks	3,133,359.52

F U N D S U M M A R Y

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
10	EDUCATIONAL FUND	363,545.71	0.00	419,442.13	782,987.84
20	OPERATIONS AND MAINTENANCE	37,812.54	0.00	147,120.00	184,932.54
40	TRANSPORTATION FUND	5,630.89	0.00	26,216.47	31,847.36
60	CAPITAL PROJECTS	0.00	0.00	2,125,773.22	2,125,773.22
80	TORT FUND	0.00	0.00	7,818.56	7,818.56
*** Fund Summary Totals ***		406,989.14	0.00	2,726,370.38	3,133,359.52

********** End of report **********

Approved by the Board of Education

Jeff Kellenberger – President _____ Date

Christina Johnson – Secretary _____ Date

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
ANDERSON, AMOS	Sept 1	CHS SoFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	58.00
ANDERSON, AMOS	Sept 2	CHS FrFB Official 09/02/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for ANDERSON, AMOS	116.00
BAILEY, MICHAEL	Sept 11	CMS FB Official 09/11/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for BAILEY, MICHAEL	65.00
BECKER, DONALD	Aug 31	PKMS VB Official 08/31/2017	10E011 1500 3190 00 000000 0000	60.00
BECKER, DONALD	Sept 14	CMS VB Official 09/14/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for BECKER, DONALD	125.00
BJES, ED	Sept 1	CHS VFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	76.00
			Totals for BJES, ED	76.00
BLACKSTONE GOLF CLUB	Sept 2017	Central High School Golf Conference Fee Boys	10E002 1500 6400 00 000000 0000	245.00
BLACKSTONE GOLF CLUB	Sept 21	Central High School Golf Conference Fee Girls	10E002 1500 6400 00 000000 0000	210.00
			Totals for BLACKSTONE GOLF CLUB	455.00
BRACH, FREDERICK SR	Sept 11	CMS FB Official 09/11/2017	10E003 1500 3190 00 000000 0000	65.00
BRACH, FREDERICK SR	Sept 14	CMS VB Official 09/14/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for BRACH, FREDERICK SR	130.00
BROPHY, THOMAS	Sept 5	CMS GVB Official 09/05/2017	10E003 1500 3190 00 000000 0000	60.00
			Totals for BROPHY, THOMAS	60.00
BROWN, STEWART	Sept 1	CHS SoFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	58.00
BROWN, STEWART	Sept 2	CHS FrFB Official 09/02/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for BROWN, STEWART	116.00
CENTRAL ATHLETICS BO	Aug 26	Reimburse CHS Athletic Boosters for 8/26/17 Concessions	10E011 1500 4100 00 000000 0000	100.00
			Totals for CENTRAL ATHLETICS BOOSTER CLU	100.00
CHIANAKAS, DANIEL	Aug 31	CHS JVSCR Official 08/31/2017	10E002 1500 3190 00 000000 0000	57.00
			Totals for CHIANAKAS, DANIEL	57.00
COOPER, TIMOTHY	Sept 1	CHS VFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	76.00
			Totals for COOPER, TIMOTHY	76.00
CUMMINGS, MICHAEL	Aug 31	PKMS FB Official 8/31/2017	10E011 1500 3190 00 000000 0000	60.00
			Totals for CUMMINGS, MICHAEL	60.00
DARGATZ, KENNETH	Aug 31	CHS FrSCR Official 08/31/2017	10E002 1500 3190 00 000000 0000	57.00
			Totals for DARGATZ, KENNETH	57.00
DIVERSEY, STEVEN	Aug 17	CHS Athletic reimb for training room supplies	10E002 1500 4100 00 000000 0000	276.39
DIVERSEY, STEVEN	Sept 8	CHS Athletics reimb for Homecoming supplies	10E002 1500 4900 00 000000 0000	244.79
			Totals for DIVERSEY, STEVEN	521.18
ERATH, DANIEL	Aug 26	PKMS FB Jamboree Official 08/26/2017	10E011 1500 3190 00 000000 0000	120.00

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
			Totals for ERATH, DANIEL	120.00
FREEMAN, LARRY	Sept 11	CMS VB Official 09/11/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for FREEMAN, LARRY	65.00
FREUND, VIC	May 3	CHS SBB Official 5/3/17-reissue ck 9235	10E002 1500 3190 00 000000 0000	65.00
			Totals for FREUND, VIC	65.00
FULK, TREVOR	Sept 5	CHS JV/V SCR Official 09/05/2017	10E002 1500 3190 00 000000 0000	95.00
			Totals for FULK, TREVOR	95.00
GANSHAW, DAVE	Aug 31	CHS VSCR Official 08/31/2017	10E002 1500 3190 00 000000 0000	63.00
			Totals for GANSHAW, DAVE	63.00
GILBOY, THOMAS	July 2017	CHS Football Camp July	10E002 1500 3190 00 000000 0000	1,500.00
			Totals for GILBOY, THOMAS	1,500.00
GOODLOVE, JEFFERY	Sept 5	CHS VSCR Official 09/05/2017	10E002 1500 3190 00 000000 0000	63.00
			Totals for GOODLOVE, JEFFERY	63.00
HAWKINS, ROBERT	Sept 2	CHS FrFB Official 09/02/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for HAWKINS, ROBERT	58.00
HEINEMANN, GORDON	Aug 26	PKMS FB Jamboree Official 08/26/2017	10E011 1500 3190 00 000000 0000	120.00
			Totals for HEINEMANN, GORDON	120.00
KARTHAN, STANLEY	Sept 5	CMS GVB Official 09/05/2017	10E003 1500 3190 00 000000 0000	60.00
			Totals for KARTHAN, STANLEY	60.00
KIELBASA, JOSEPH	Sept 1	CHS SoFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for KIELBASA, JOSEPH	58.00
KING, TIMOTHY	Sept 1	CHS VFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	76.00
			Totals for KING, TIMOTHY	76.00
KOSTELNY, BENJAMIN	Sept 1	CHS VFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	76.00
			Totals for KOSTELNY, BENJAMIN	76.00
KRAUT, RANDALL	Aug 31	PKMS VB Official 08/31/2017	10E011 1500 3190 00 000000 0000	60.00
			Totals for KRAUT, RANDALL	60.00
KRUEGER, WESLEY	Sept 1	CHS SoFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for KRUEGER, WESLEY	58.00
LAECHELT, WAYNE	Sept 5	CHS Fr/So/V VB Official 09/05/2017	10E002 1500 3190 00 000000 0000	110.00
			Totals for LAECHELT, WAYNE	110.00
LEWIS, BERNARD	Sept 7	CMS CC Official 09/07/2017	10E003 1500 3190 00 000000 0000	75.00
			Totals for LEWIS, BERNARD	75.00
LIVERIS, RANDY	Sept 5	CHS Fr/So/V VB Official 09/05/2017	10E002 1500 3190 00 000000 0000	110.00

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
			Totals for LIVERIS, RANDY	110.00
MCMAHON, TIMOTHY	Sept 1	CHS SoFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for MCMAHON, TIMOTHY	58.00
MERENESS, GUY	Sept 2	CHS FrFB Official 09/02/2017	10E002 1500 3190 00 000000 0000	58.00
			Totals for MERENESS, GUY	58.00
NAATZ, RICK	Aug 31	CHS VSCR Official 08/31/2017	10E002 1500 3190 00 000000 0000	63.00
			Totals for NAATZ, RICK	63.00
O'HERRON, KEVIN	Sept 11	CMS FB Official 09/11/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for O'HERRON, KEVIN	65.00
SANDS, MATTHEW	Sept 1	CHS VFB Official 09/01/2017	10E002 1500 3190 00 000000 0000	76.00
			Totals for SANDS, MATTHEW	76.00
SANDULAK, MICHAEL	Aug 29	CHS Fr/So/V VB Official 08/29/2017	10E002 1500 3190 00 000000 0000	110.00
			Totals for SANDULAK, MICHAEL	110.00
SARTO, STEVE	Sept 5	CHS JV/V SCR Official 09/05/2017	10E002 1500 3190 00 000000 0000	95.00
			Totals for SARTO, STEVE	95.00
SCHENCK, PATRICK	Aug 29	CHS Fr/So/V VB Official 08/29/2017	10E002 1500 3190 00 000000 0000	110.00
			Totals for SCHENCK, PATRICK	110.00
SCHULTZ, BRADLEY	Aug 31	PKMS FB Official 08/31/2017	10E011 1500 3190 00 000000 0000	60.00
			Totals for SCHULTZ, BRADLEY	60.00
SHEA, ROBERT	Aug 31	CHS VSCR Official 08/31/2017	10E002 1500 3190 00 000000 0000	63.00
			Totals for SHEA, ROBERT	63.00
SPOONER, ROBERT	Sept 6	CHS FrSCR Official 09/06/2017	10E002 1500 3190 00 000000 0000	57.00
			Totals for SPOONER, ROBERT	57.00
VETTER, JOHN	Aug 31	PKMS FB Official 08/31/2017	10E011 1500 3190 00 000000 0000	60.00
			Totals for VETTER, JOHN	60.00
VRBA, RICHARD	Sept 11	CMS VB Official 09/11/2017	10E003 1500 3190 00 000000 0000	65.00
			Totals for VRBA, RICHARD	65.00
WATTERS, GERALD	Sept 5	CHS JVSCR Official 09/05/2017	10E002 1500 3190 00 000000 0000	57.00
			Totals for WATTERS, GERALD	57.00
YORKVILLE MIDDLE SCH	Sept 20	Central MS 8th Grade VB Tournament B	10E003 1500 6400 00 000000 0000	100.00
			Totals for YORKVILLE MIDDLE SCHOOL	100.00
ZEMAN, DAVID	Aug 26	PKMS FB Jamboree Official 08/26/2017	10E011 1500 3190 00 000000 0000	120.00
			Totals for ZEMAN, DAVID	120.00

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
			Totals for checks	6,063.18

F U N D S U M M A R Y

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
10	EDUCATIONAL FUND	0.00	0.00	6,063.18	6,063.18
*** Fund Summary Totals ***		0.00	0.00	6,063.18	6,063.18

********** End of report **********

Approved by the Board of Education

_____ _____

Jeff Kellenberger – President Date

_____ _____

Christina Johnson – Secretary Date

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
ACUTE CARE EDUCATION	Sept 14	BLS Provider Cert Cards	10E001 2130 4100 00 000000 0000	34.00
			Totals for ACUTE CARE EDUCATION SYSTEMS	34.00
AHLSTEDT, CARRIE	August 1	HBT reimb for Supplies	10E004 2410 4100 00 000000 0000	248.09
AHLSTEDT, CARRIE	August 1	HBT reimb for Supplies	10E004 2410 4900 00 000000 0000	91.21
			Totals for AHLSTEDT, CARRIE	339.30
BURKE, MONICA	August 10	CMS Reimb for supplies	10E003 1120 4100 00 000000 0000	25.00
			Totals for BURKE, MONICA	25.00
HAUG, MATTHEW	Aug 3	PKMS reimb for supplies	10E011 2410 4100 00 000000 0000	97.10
			Totals for HAUG, MATTHEW	97.10
HORTON, DIANA	August 22	CMS reimb for Welcome Back supplies	10E003 2410 4100 00 000000 0000	335.00
			Totals for HORTON, DIANA	335.00
HUGHES, THERESA	August 21	CT reimb for PE/Health Supplies	10E010 2410 4100 00 000000 0000	166.70
			Totals for HUGHES, THERESA	166.70
IAVAT	04-23332	IL Assoc of Voc Ag Conference Registration and Dues	10E002 1400 6400 00 000000 0000	480.00
			Totals for IAVAT	480.00
ILLINOIS GRADE SCHOO	FY17-18	Central Middle School 2017-2018 State Fee & Director fees-S. Rohde/J.Nesseth	10E003 2410 6400 00 000000 0000	110.00
ILLINOIS GRADE SCHOO	2017-2018	Prairie Knolls MS Director Fees-Siegel, Piel	10E011 2410 6400 00 000000 0000	40.00
			Totals for ILLINOIS GRADE SCHOOL MUSIC A	150.00
ILMEA STATE OFFICE	FY17-18	Central Middle School ILMEA Fees for Rohde/Nesseth	10E003 2410 6400 00 000000 0000	50.00
			Totals for ILMEA STATE OFFICE	50.00
JURS, REBECCA	August 17	LL Reimburse for New Teacher Welcome Lunch	10E005 2410 4100 00 000000 0000	34.29
			Totals for JURS, REBECCA	34.29
LOMAS, AMY	Refund 09-	Refund Volleyball Fee-paid twice	10R000 1720 0000 00 000000 0000	120.00
			Totals for LOMAS, AMY	120.00
MARIE'S WORDS, INC	Sept 12	Marie's Words Printed Flashcards	10E001 2150 4100 00 000000 0000	39.95
			Totals for MARIE'S WORDS, INC	39.95
MCCASTLAND, KERRI	August 30	CHS reimb for Open House Supplies	10E002 2410 4100 00 000000 0000	472.46
			Totals for MCCASTLAND, KERRI	472.46
MIRENDA, PAMELA	August 11	Reimb for Kitchen Supplies	10E002 2560 4900 00 000000 0000	75.75
MIRENDA, PAMELA	August 11	Reimb for Kitchen Supplies	10E011 2560 4100 00 000000 0000	59.68
			Totals for MIRENDA, PAMELA	135.43

VENDOR	INVOICE #	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
MUSIC THEATRE INTERN	9456626	Musical music royalties-Acct #978570	10E002 1130 3900 00 000000 0000	400.00
			Totals for MUSIC THEATRE INTERNATIONAL	400.00
PETERSON, KELLY	August 31	Reimbursement Interactive Fluency Binder	10E001 2150 4100 00 000000 0000	14.00
			Totals for PETERSON, KELLY	14.00
PORTO, PAMELA	August 16	Transportation reimb for Postage	40E001 2550 4100 00 000000 0000	23.75
			Totals for PORTO, PAMELA	23.75
SCHUTH, DANIEL	September	PV reimb for Science Materials	10E008 2410 4100 00 000000 0000	118.63
SCHUTH, DANIEL	August 10	PV reimb for LMC supplies	10E008 1110 4100 00 000000 0000	4.47
SCHUTH, DANIEL	August 10	PV reimb for LMC supplies	10E008 2410 4100 00 000000 0000	41.94
SCHUTH, DANIEL	September	PV reimb for Science Materials	10E008 2410 4100 00 000000 0000	10.68
			Totals for SCHUTH, DANIEL	175.72
SOHN, JOANNE	August 30	B&G Staff Meeting Supplies	20E001 2540 4110 00 000000 0000	63.25
			Totals for SOHN, JOANNE	63.25
VALDIVIA, JUAN	Refund 08-	Refund Reg Fee	10R000 1811 0000 00 000000 0000	289.00
VALDIVIA, JUAN	Refund 08-	Refund Reg Fee	10R000 1830 0000 00 000000 0000	50.00
			Totals for VALDIVIA, JUAN	339.00
VANWAGENEN, AMY	August 8	LL reimb for classroom supplies	10E005 1110 4100 00 000000 0000	198.11
			Totals for VANWAGENEN, AMY	198.11
			Totals for checks	3,693.06

F U N D S U M M A R Y

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
10	EDUCATIONAL FUND	0.00	459.00	3,147.06	3,606.06
20	OPERATIONS AND MAINTENANCE	0.00	0.00	63.25	63.25
40	TRANSPORTATION FUND	0.00	0.00	23.75	23.75
*** Fund Summary Totals ***		0.00	459.00	3,234.06	3,693.06

********** End of report **********

Approved by the Board of Education

Jeff Kellenberger – President _____ Date

Christina Johnson – Secretary _____ Date

F U N D S U M M A R Y

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
***	Fund Summary Totals ***	0.00	0.00	0.00	0.00

********** End of report **********

No Activity in Sept

Approved by the Board of Education

Jeff Kellenberger – President _____ Date

Christina Johnson – Secretary _____ Date

CENTRAL
UNIT SCHOOL DISTRICT 301

MEMORANDUM

TO: Central 301 Board of Education

FROM: Dr. Esther Mongan

DATE: October 13, 2017

RE: Handbook Policy Revision

The district administrative team is recommending a revision to the current school handbooks pertaining to absences due to a family vacation. The current district practice is to mark a student unexcused for instructional days missed due to a family vacation. The revision allows up to five days of excused absence for a family vacation that occurs during an instructional day. This revision aligns with the practice of many of the surrounding school districts.

{ec&co.}
815.344.1300 mchenry
847.382.3366 barrington
847.336.6455 gurnee
www.edercasella.com

October 10, 2017

To the Board of Education
Central Community Unit School District No. 301
Burlington, Illinois

We have audited the financial statements of Central Community Unit School District No. 301 (District) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 10, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Central Community Unit School District No. 301 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of depreciation expense is based on estimated useful lives of the capital assets held by the District.
- Management's estimate of the net pension liability were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level

eder, casella & co.

of management. The attached adjustments, detected as a result of audit procedures, were corrected by management.

Disagreements with Management

For purpose of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter, a copy of which is attached.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the information and use of the Board of Education and management of Central Community Unit School District No. 301 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

Central Community Unit School District No. 301

275 South Street
Burlington, IL 60109

Eder, Casella & Co.
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Central Community Unit School District No. 301 (District), which comprise the respective financial position as of June 30, 2017, the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 10, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the regulatory modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above are fairly presented in conformity with the regulatory modified cash basis of accounting and include all properly classified funds and account groups and other financial information of the primary government and all component units required by accounting principles and the Illinois State Board of Education to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the regulatory modified cash basis of accounting.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the Schedule of Findings and Questioned Costs.

8. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.

9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory modified cash basis of accounting.

10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

    a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

    b. Additional information that you have requested from us for the purpose of the audit.

    c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

    d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:

        i. July 18, 2016 - Regular Meeting
        ii. August 8, 2016 – Special Meeting
        iii. August 15, 2016 - Regular Meeting
        iv. August 22, 2016 - Special Meeting
        v. September 17, 2016 - Retreat
        vi. September 19, 2016 - Regular Meeting
        vii. October 17, 2016 - Regular Meeting
        viii. October 17, 2016 - Finance Committee Meeting
        ix. November 14, 2016 - Regular Meeting
        x. December 19, 2016 - Regular Meeting
        xi. January 17, 2017 - Regular Meeting
        xii. February 1, 2017 - Special Meeting
        xiii. February 21, 2017 - Regular Meeting
        xiv. March 20, 2017 - Regular Meeting
        xv. April 4, 2017 - Special Meeting
        xvi. April 17, 2017 - Regular Meeting
        xvii. April 26, 2017 - Special Meeting
        xviii. May 4, 2017 - Special Meeting
        xix. May 15, 2017 - Regular Meeting
        xx. June 19, 2017 - Regular Meeting
        xxi. July 17, 2017 - Regular Meeting

12. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the Schedule of Expenditures of Federal Awards.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

    a. Management,

    b. Employees who have significant roles in internal control, or

    c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balances.

22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

23. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

27. As part of your audit, you prepared the draft financial statements and related notes and Schedule of Expenditures of Federal Awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and Schedule of Expenditures of Federal Awards.

28. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

30. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

31. The financial statements properly classify all funds and activities.

32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

33. Fund balance reserves and designations are properly classified and, if applicable, approved.

34. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

35. Provisions for uncollectible receivables have been properly identified and recorded.

36. Expenditures have been appropriately classified in or allocated to functions and programs, and allocations have been made on a reasonable basis.

37. Revenues are appropriately classified.

38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

39. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

40. Capital assets are properly capitalized, reported, and, if applicable, depreciated.

41. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.

42. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expenditure is incurred for purposes for which

both restricted and unrestricted fund balances are available and have determined that fund balances are properly recognized under the policy.

43. We agree with the findings of specialists in evaluating the District's accrued pension liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

44. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

45. With respect to the supplementary information we acknowledge our responsibility for presenting the supplementary information in accordance with the regulatory modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

46. We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting information into a working trial balance based on management's chart of accounts.

47. In regards to the bank reconciliation services performed by you, we have:

    a. Made all management decisions and performed all management functions.

    b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.

    c. Evaluated the adequacy and results of the services performed.

    d. Accepted responsibility for the results of the services.

48. With respect to federal award programs:

    a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the Schedule of Expenditures of Federal Awards.

    b. We acknowledge our responsibility for presenting the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

    c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e. We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

h. We have received no requests from a federal agency to audit one or more specific programs as a major program.

i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.

j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments.*

m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

n. We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.

q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t. We have charged costs to federal awards in accordance with applicable cost principles.

u. We are responsible for and have accurately prepared the summary Schedule of Prior Audit Findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signed: Dana Lilly

Title: Business Manager

Date: 10-10-17

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CENTRAL COMMUNITY UNIT SCHOOL
DISTRICT NO. 301
STATE OF ILLINOIS

ANNUAL FINANCIAL REPORT

JUNE 30, 2017

CENTRAL COMMUNITY UNIT SCHOOL
DISTRICT NO. 301

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CENTRAL COMMUNITY UNIT SCHOOL
DISTRICT NO. 301

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Central Community Unit School District No. 301
Burlington, Illinois

We have audited the accompanying basic financial statements of

Central Community Unit School District No. 301

as of and for the year ended June 30, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Central Community Unit School District No. 301, on the basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

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The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Central Community Unit School District No. 301, as of June 30, 2017, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Central Community Unit School District No. 301, as of June 30, 2017, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Central Community Unit School District No. 301's basic financial statements. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2017, on our consideration of Central Community Unit School District No. 301's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Community Unit School District No. 301's internal control over financial reporting and compliance.

Restriction on Use

This report is intended solely for the information and use of management, the Board of Education, others within the organization, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 10, 2017

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education
Central Community Unit School District No. 301
Burlington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of

Central Community Unit School District No. 301

as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 10, 2017. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Central Community Unit School District No. 301's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Community Unit School District No. 301's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Community Unit School District No. 301's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 10, 2017

BASIC FINANCIAL STATEMENTS

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2017

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR-TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS
ASSETS						
Cash and Cash Equivalents	$ 1,688,417	$ 5,418,137	$ 5,991,737	$ 1,963,593	$ 1,039,026	$ 23,641,771
Investments	16,944,978	-	-	-	-	-
Capital Assets						
Land	-	-	-	-	-	-
Building and Building Improvements	-	-	-	-	-	-
Site Improvements and Infrastructure	-	-	-	-	-	-
Capitalized Equipment	-	-	-	-	-	-
Construction in Progress	-	-	-	-	-	-
Amount Available in Debt Services Fund	-	-	-	-	-	-
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	-	-
Total Assets	$ 18,633,395	$ 5,418,137	$ 5,991,737	$ 1,963,593	$ 1,039,026	$ 23,641,771
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Current Liabilities						
Payroll Deductions and Withholdings	$ 63,757	$ 8,017	$ -	$ 2,026	$ -	$ -
Due to Activity Fund Organizations	-	-	-	-	-	-
Total Current Liabilities	$ 63,757	$ 8,017	$ -	$ 2,026	$ -	$ -
Long-Term Liabilities						
Long-Term Debt Payable	$ -	$ -	$ -	$ -	$ -	$ -
Total Long-Term Liabilities	$ -	$ -	$ -	$ -	$ -	$ -
Total Liabilities	$ 63,757	$ 8,017	$ -	$ 2,026	$ -	$ -
FUND BALANCE						
Investment in General Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -
Fund Balance						
Reserved	38,231	-	-	-	566,509	-
Unreserved						
Designated	12,739,360	2,411,371	4,647,641	843,853	413,556	-
Undesignated	5,792,047	2,998,749	1,344,096	1,117,714	58,961	23,641,771
Total Fund Balance	$ 18,569,638	$ 5,410,120	$ 5,991,737	$ 1,961,567	$ 1,039,026	$ 23,641,771
Total Liabilities and Fund Balance	$ 18,633,395	$ 5,418,137	$ 5,991,737	$ 1,963,593	$ 1,039,026	$ 23,641,771

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2017

	WORKING CASH	TORT	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS						
Cash and Cash Equivalents	$ 1,945,496	$ 693,529	$ 115,532	$ -	$ -	$ 42,497,238
Investments	-	-	-	-	-	16,944,978
Capital Assets						
Land	-	-	-	6,004,268	-	6,004,268
Building and Building Improvements	-	-	-	99,590,756	-	99,590,756
Site Improvements and Infrastructure	-	-	-	4,088,223	-	4,088,223
Capitalized Equipment	-	-	-	3,937,494	-	3,937,494
Construction in Progress	-	-		10,069,840	-	10,069,840
Amount Available in Debt Services Fund	-	-	-	-	5,991,737	5,991,737
Amount to Be Provided for Payment on Long-Term Debt	-	-	-	-	51,292,888	51,292,888
Total Assets	$ 1,945,496	$ 693,529	$ 115,532	$ 123,690,581	$ 57,284,625	$ 240,417,422
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Current Liabilities						
Payroll Deductions and Withholdings	$ -	$ -	$ -	$ -	$ -	$ 73,800
Due to Activity Fund Organizations	-	-	115,532	-	-	115,532
Total Current Liabilities	$ -	$ -	$ 115,532	$ -	$ -	$ 189,332
Long-Term Liabilities						
Long-Term Debt Payable	$ -	$ -	$ -	$ -	$ 57,284,625	$ 57,284,625
Total Long-Term Liabilities	$ -	$ -	$ -	$ -	$ 57,284,625	$ 57,284,625
Total Liabilities	$ -	$ -	$ 115,532	$ -	$ 57,284,625	$ 57,473,957
FUND BALANCE						
Investment in General Fixed Assets	$ -	$ -	$ -	$ 123,690,581	$ -	$ 123,690,581
Fund Balance						
Reserved	-	-	-	-	-	604,740
Unreserved						
Designated	41,515	227,596	-	-	-	21,324,892
Undesignated	1,903,981	465,933	-	-	-	37,323,252
Total Fund Balance	$ 1,945,496	$ 693,529	$ -	$ 123,690,581	$ -	$ 182,943,465
Total Liabilities and Fund Balance	$ 1,945,496	$ 693,529	$ 115,532	$ 123,690,581	$ 57,284,625	$ 240,417,422

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES -
ALL FUNDS EXCEPT AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR-TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS	WORKING CASH	TORT	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED									
Local Sources	$ 31,898,330	$ 4,992,061	$ 9,264,696	$ 2,225,699	$ 1,368,649	$ 303,925	$ 187,128	$ 471,062	$ 50,711,550
State Sources	5,776,604	955,018	-	1,187,219	-	-	-	-	7,918,841
Federal Sources	831,374	-	-	-	-	-	-	-	831,374
On-Behalf Payments	16,506,620	-	-	-	-	-	-	-	16,506,620
	$ 55,012,928	$ 5,947,079	$ 9,264,696	$ 3,412,918	$ 1,368,649	$ 303,925	$ 187,128	$ 471,062	$ 75,968,385
EXPENDITURES DISBURSED									
Instruction	$ 24,181,553	$ -	$ -	$ -	$ 365,005	$ -	$ -	$ -	$ 24,546,558
Support Services	10,817,308	4,673,931	-	2,985,638	1,125,110	9,925,159	-	576,465	30,103,611
Community Services	2,625	-	-	-	-	-	-	-	2,625
Payments to Other Districts and Governmental Units	2,229,970	-	-	-	-	-	-	-	2,229,970
Debt Services	-	-	9,087,872	-	-	-	-	-	9,087,872
On-Behalf Payments	16,506,620	-	-	-	-	-	-	-	16,506,620
	$ 53,738,076	$ 4,673,931	$ 9,087,872	$ 2,985,638	$ 1,490,115	$ 9,925,159	$ -	$ 576,465	$ 82,477,256
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	$ 1,274,852	$ 1,273,148	$ 176,824	$ 427,280	$ (121,466)	$ (9,621,234)	$ 187,128	$ (105,403)	$ (6,508,871)
OTHER FINANCING SOURCES (USES)									
Intrafund Transfer	-	-	(6,003,574)	-	-	8,606,787	(2,603,213)	-	-
Proceeds of Refunding Bonds	$ -	$ -	$ 5,736,787	$ -	$ -	$ 21,340,000	$ 2,603,213	$ -	$ 29,680,000
Premium on Bonds Sold	-	-	1,379,931	-	-	663,516	-	-	2,043,447
Sale or Compensation for Fixed Assets	-	3,700	-	-	-	-	-	-	3,700
	$ -	$ 3,700	$ 1,113,144	$ -	$ -	$ 30,610,303	$ -	$ -	$ 31,727,147
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED AND OTHER FINANCING SOURCES OVER EXPENDITURES DISBURSED AND OTHER FINANCING USES	$ 1,274,852	$ 1,276,848	$ 1,289,968	$ 427,280	$ (121,466)	$ 20,989,069	$ 187,128	$ (105,403)	$ 25,218,276
FUND BALANCE - JULY 1, 2016	17,294,786	4,133,272	4,701,769	1,534,287	1,160,492	2,652,702	1,758,368	798,932	34,034,608
FUND BALANCE - JUNE 30, 2017	$ 18,569,638	$ 5,410,120	$ 5,991,737	$ 1,961,567	$ 1,039,026	$ 23,641,771	$ 1,945,496	$ 693,529	$ 59,252,884

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF REVENUE RECEIVED
ALL FUNDS EXCEPT AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR-TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS	WORKING CASH	TORT	TOTAL (MEMORANDUM ONLY)
REVENUE RECEIVED									
Local Sources									
Ad Valorem Taxes Levied									
Designated Purpose Levies	$ 24,620,863	$ 4,632,114	$ 8,653,273	$ 2,207,705	$ 657,836	$ -	$ 182,323	$ 469,407	$ 41,423,521
Special Education Purpose Levy	4,724,993	-	-	-	-	-	-	-	4,724,993
FICA/Medicare Only Purposes Levy	-	-	-	-	694,032	-	-	-	694,032
Payments in Lieu of Taxes									
Corporate Personal Property Replacement Taxes	-	132,599	-	-	14,733	-	-	-	147,332
Transportation Fees									
Regular Trans. Fees from Co-curricular Activities (In State)	-	-	-	1,021	-	-	-	-	1,021
Interest on Investments	28,872	15,136	5,412	2,133	2,048	36,988	4,805	1,655	97,049
Food Service									
Sales to Pupils - Lunch	821,819	-	-	-	-	-	-	-	821,819
Sales to Adults	13,930	-	-	-	-	-	-	-	13,930
District/School Activity Income									
Admissions - Athletic	34,516	-	-	-	-	-	-	-	34,516
Fees	306,126	31,325	-	-	-	-	-	-	337,451
Textbooks									
Rentals - Regular Textbook	624,206	-	-	-	-	-	-	-	624,206
Other	301,983	-	-	-	-	-	-	-	301,983
Rentals	-	77,378	-	-	-	-	-	-	77,378
Impact Fees From Municipal or County Governments	134,054	-	606,011	-	-	266,937	-	-	1,007,002
Refund of Prior Years' Expenditures	157,330	6,171	-	-	-	-	-	-	163,501
Drivers' Education Fees	50,779	-	-	-	-	-	-	-	50,779
Payments from Other Districts	66,811	-	-	-	-	-	-	-	66,811
Other Local Revenues	12,048	97,338	-	14,840	-	-	-	-	124,226
Total Local Sources	$ 31,898,330	$ 4,992,061	$ 9,264,696	$ 2,225,699	$ 1,368,649	$ 303,925	$ 187,128	$ 471,062	$ 50,711,550
State Sources									
Unrestricted Grants-In-Aid									
General State Aid - Sec. 18-8	$ 4,764,619	$ 900,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,664,619
Restricted Grants-In-Aid									
Special Education									
Private Facility Tuition	194,708	-	-	-	-	-	-	-	194,708
Extraordinary	344,559	-	-	-	-	-	-	-	344,559
Personnel	415,941	-	-	-	-	-	-	-	415,941
Orphanage - Individual	2,427	-	-	-	-	-	-	-	2,427
Career & Technical Education (CTE)									
Secondary Program Improvement	13,326	-	-	-	-	-	-	-	13,326
Agriculture Education	(117)	-	-	-	-	-	-	-	(117)
Bilingual Education									
Downstate - TPI & TBE	7,926	-	-	-	-	-	-	-	7,926
State Free Lunch and Breakfast	634	-	-	-	-	-	-	-	634
Driver Education	32,581	-	-	-	-	-	-	-	32,581
Transportation									
Regular/Vocational	-	-	-	636,723	-	-	-	-	636,723
Special Education	-	-	-	550,496	-	-	-	-	550,496
Other Restricted Revenue from State Sources	-	55,018	-	-	-	-	-	-	55,018
Total State Sources	$ 5,776,604	$ 955,018	$ -	$ 1,187,219	$ -	$ -	$ -	$ -	$ 7,918,841

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF REVENUE RECEIVED
ALL FUNDS EXCEPT AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

REVENUE RECEIVED (Continued)	EDUCATIONAL	OPERATIONS AND MAINTENANCE	DEBT SERVICES	TRANSPOR-TATION	ILLINOIS MUNICIPAL RETIREMENT/ SOCIAL SECURITY	CAPITAL PROJECTS	WORKING CASH	TORT	TOTAL (MEMORANDUM ONLY)
Federal Sources									
Restricted Grants-In-Aid Received Directly from the Federal Government through the State									
Food Service									
National School Lunch Program	$ 207,032	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 207,032
Title I									
Low Income	177,544	-	-	-	-	-	-	-	177,544
Federal - Special Education									
Preschool - Flow Through	11,169	-	-	-	-	-	-	-	11,169
IDEA - Flow Through/Low Incidence	253,228	-	-	-	-	-	-	-	253,228
IDEA - Room and Board	32,416	-	-	-	-	-	-	-	32,416
CTE									
Perkins - Title IIIE Tech Prep	593	-	-	-	-	-	-	-	593
Title III- English Language Acquisition	38,802	-	-	-	-	-	-	-	38,802
Title II - Teacher Quality	16,935	-	-	-	-	-	-	-	16,935
Medicaid Matching Funds - Administrative Outreach	37,125	-	-	-	-	-	-	-	37,125
Medicaid Matching Funds - Fee-For-Service Program	56,530	-	-	-	-	-	-	-	56,530
Total Federal Sources	$ 831,374	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 831,374
Total Direct Revenue	$ 38,506,308	$ 5,947,079	$ 9,264,696	$ 3,412,918	$ 1,368,649	$ 303,925	$ 187,128	$ 471,062	$ 59,461,765

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Salaries	$ 13,197,930	$ 12,782,375
Employee Benefits	3,957,316	3,916,483
Purchased Services	160,599	123,674
Supplies and Materials	1,552,380	2,007,570
Capital Outlay	5,000	40,490
Non-Capitalized Equipment	11,500	77,403
Termination Benefits	160,900	160,900
	$ 19,045,625	$ 19,108,895
Special Education Programs		
Salaries	$ 1,873,100	$ 1,698,535
Employee Benefits	391,450	325,864
Purchased Services	4,750	4,054
Supplies and Materials	80,371	14,163
Non-Capitalized Equipment	1,000	-
	$ 2,350,671	$ 2,042,616
Special Education Programs Pre-K		
Salaries	$ 373,100	$ 359,487
Employee Benefits	97,280	82,856
Supplies and Materials	1,500	177
	$ 471,880	$ 442,520
Remedial and Supplemental Programs K-12		
Salaries	$ 559,800	$ 537,192
Employee Benefits	184,600	159,833
	$ 744,400	$ 697,025
CTE Programs		
Purchased Services	$ 500	$ -
Supplies and Materials	20,830	12,330
Other Objects	1,000	895
	$ 22,330	$ 13,225
Interscholastic Programs		
Salaries	$ 511,700	$ 496,111
Employee Benefits	95,520	92,337
Purchased Services	146,000	143,136
Supplies and Materials	124,500	118,995
Other Objects	27,600	30,612
Non-Capitalized Equipment	2,000	8,306
	$ 907,320	$ 889,497
Driver's Education Programs		
Salaries	$ 80,000	$ 48,143
Employee Benefits	4,500	1,915
Purchased Services	500	298
Supplies and Materials	5,000	1,277
Capital Outlay	15,000	-
	$ 105,000	$ 51,633
Bilingual Programs		
Salaries	$ 324,600	$ 311,279
Employee Benefits	94,765	92,212
Purchased Services	15,000	14,561
Supplies and Materials	4,600	5,098
	$ 438,965	$ 423,150

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Instruction (Continued)		
Private Tuition - Other Objects		
Special Education Programs K-12	$ 700,000	$ 512,992
	$ 700,000	$ 512,992
Total Instruction	$ 24,786,191	$ 24,181,553
Support Services		
Pupils		
Attendance and Social Work Services		
Salaries	$ 379,700	$ 365,724
Employee Benefits	137,069	122,423
Purchased Services	1,500	-
Supplies and Materials	1,025	700
Other Objects	420	120
	$ 519,714	$ 488,967
Guidance Services		
Salaries	$ 184,000	$ 198,421
Employee Benefits	72,650	55,019
Supplies and Materials	5,608	5,267
	$ 262,258	$ 258,707
Health Services		
Salaries	$ 249,400	$ 246,224
Employee Benefits	49,350	48,927
Purchased Services	500	38
Supplies and Materials	1,200	1,209
	$ 300,450	$ 296,398
Psychological Services		
Salaries	$ 344,000	$ 336,191
Employee Benefits	116,875	101,038
Purchased Services	41,200	32,663
Supplies and Materials	5,000	6,972
Other Objects	900	-
	$ 507,975	$ 476,864
Speech Pathology and Audiology Services		
Salaries	$ 553,800	$ 536,685
Employee Benefits	178,350	166,445
Purchased Services	5,000	3,099
Supplies and Materials	2,500	3,408
Other Objects	2,500	1,500
	$ 742,150	$ 711,137
Total Support Services - Pupils	$ 2,332,547	$ 2,232,073
Instructional Staff		
Improvement of Instruction Services		
Salaries	$ 605,200	$ 587,597
Employee Benefits	207,450	208,314
Purchased Services	161,450	172,573
Supplies and Materials	21,250	28,755
Other Objects	83,500	73,820
	$ 1,078,850	$ 1,071,059

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Instructional Staff (Continued)		
Educational Media Services		
Salaries	$ 262,700	$ 244,112
Employee Benefits	97,575	83,256
Purchased Services	200	29
Supplies and Materials	62,275	56,382
Non-Capitalized Equipment	745	3,857
	$ 423,495	$ 387,636
Assessment and Testing		
Purchased Services	$ 8,000	$ 9,482
Supplies and Materials	-	1,684
	$ 8,000	$ 11,166
Total Support Services - Instructional Staff	$ 1,510,345	$ 1,469,861
General Administration		
Board of Education Services		
Purchased Services	$ 95,000	$ 77,431
Supplies and Materials	20,000	9,661
Other Objects	28,000	32,912
	$ 143,000	$ 120,004
Executive Administration Services		
Salaries	$ 464,150	$ 462,217
Employee Benefits	194,600	153,729
Purchased Services	7,000	7,744
Supplies and Materials	15,000	11,327
Other Objects	37,000	38,685
Non-Capitalized Equipment	2,000	-
	$ 719,750	$ 673,702
Special Area Administration Services		
Salaries	$ 160,800	$ 159,707
Employee Benefits	39,600	37,407
Purchased Services	4,000	4,184
Supplies and Materials	1,000	972
Other Objects	500	290
	$ 205,900	$ 202,560
Total Support Services - General Administration	$ 1,068,650	$ 996,266
School Administration		
Office of the Principal Services		
Salaries	$ 1,580,400	$ 1,574,305
Employee Benefits	520,200	559,641
Purchased Services	307,850	325,913
Supplies and Materials	193,576	162,886
Other Objects	5,450	7,015
Non-Capitalized Equipment	25,550	42,141
	$ 2,633,026	$ 2,671,901

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration (Continued)		
Other Support Services - School Administration		
Salaries	$ 131,200	$ 118,487
Employee Benefits	45,960	45,927
Purchased Services	600	616
	$ 177,760	$ 165,030
Total Support Services - School Administration	$ 2,810,786	$ 2,836,931
Business		
Fiscal Services		
Salaries	$ 188,000	$ 187,435
Employee Benefits	59,550	56,362
Purchased Services	155,600	221,653
Supplies and Materials	15,000	14,484
Other Objects	5,000	1,544
	$ 423,150	$ 481,478
Pupil Transportation Services		
Purchased Services	$ 2,000	$ 15,839
	$ 2,000	$ 15,839
Food Services		
Salaries	$ 472,300	$ 454,892
Employee Benefits	26,175	15,818
Purchased Services	62,670	55,153
Supplies and Materials	532,350	505,621
Capital Outlay	15,000	-
Other Objects	9,175	9,942
Non-Capitalized Equipment	17,000	15,360
	$ 1,134,670	$ 1,056,786
Internal Services		
Purchased Services	$ -	$ 65,056
	$ -	$ 65,056
Total Support Services - Business	$ 1,559,820	$ 1,619,159
Central		
Staff Services		
Supplies and Materials	$ 1,324	$ 380
	$ 1,324	$ 380
Data Processing Services		
Salaries	$ 399,300	$ 425,750
Employee Benefits	94,850	80,031
Purchased Services	1,116,000	763,476
Supplies and Materials	185,000	111,966
Capital Outlay	75,000	94,041
Other Objects	3,000	3,565
Non-Capitalized Equipment	60,000	165,263
	$ 1,933,150	$ 1,644,092
Total Support Services - Central	$ 1,934,474	$ 1,644,472

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
Other Support Services		
Purchased Services	$ 20,800	$ 18,490
Supplies and Materials	1,500	56
Total Other Support Services	$ 22,300	$ 18,546
Total Support Services	$ 11,238,922	$ 10,817,308
Community Services		
Purchased Services	$ -	$ 2,625
Total Community Services	$ -	$ 2,625
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Special Education Programs		
Purchased Services	$ 702,000	$ 706,934
	$ 702,000	$ 706,934
Total Payments to Other Districts and Governmental Units (In-State)	$ 702,000	$ 706,934
Payments to Other Districts and Governmental Units-Tuition (In-State)		
Payments for Special Education Programs		
Other Objects	$ 1,320,000	$ 1,335,114
Payment for CTE Programs		
Other Objects	175,000	127,361
Payments for Community College Programs		
Other Objects	35,000	44,823
Payments for Other Programs		
Other Objects	2,000	900
Other Payments to In-State Gov't Units		
Other Objects	50,000	14,838
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ 1,582,000	$ 1,523,036
Total Payments to Other Districts and Governmental Units	$ 2,284,000	$ 2,229,970
Provision for Contingencies	$ 250,000	$ -
Total Direct Expenditures	$ 38,559,113	$ 37,231,456

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Operation and Maintenance of Plant Services		
Salaries	$ 1,703,600	$ 1,551,794
Employee Benefits	443,600	427,680
Purchased Services	1,070,000	873,888
Supplies and Materials	1,544,800	1,279,448
Capital Outlay	350,000	502,169
Other Objects	2,400	2,005
Non-Capitalized Equipment	100,000	36,947
	$ 5,214,400	$ 4,673,931
Total Support Services - Business	$ 5,214,400	$ 4,673,931
Total Support Services	$ 5,214,400	$ 4,673,931
Provision for Contingencies	$ 250,000	$ -
Total Direct Expenditures	$ 5,464,400	$ 4,673,931

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
DEBT SERVICES FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	$ 2,373,658	$ 2,606,093
Total Debt Services - Interest	$ 2,373,658	$ 2,606,093
Debt Services - Payment of Principal on Long-Term Debt		
Other Objects	$ 6,081,726	$ 6,081,726
Total Debt Services - Payment of Principal on Long-Term Debt	$ 6,081,726	$ 6,081,726
Debt Services - Other		
Purchased Services	$ 9,000	$ 2,396
Total Debt Services - Other	$ 9,000	$ 400,053
Total Debt Services	$ 8,464,384	$ 9,087,872
Total Direct Expenditures	$ 8,464,384	$ 9,087,872

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Pupil Transportation Services		
Salaries	$ 1,902,850	$ 1,869,656
Employee Benefits	123,350	61,940
Purchased Services	825,500	790,056
Supplies and Materials	351,500	256,686
Other Objects	8,000	7,300
Non-Capitalized Equipment	15,000	-
	$ 3,226,200	$ 2,985,638
Total Support Services - Business	$ 3,226,200	$ 2,985,638
Total Support Services	$ 3,226,200	$ 2,985,638
Provision for Contingencies	$ 100,000	$ -
Total Direct Expenditures	$ 3,326,200	$ 2,985,638

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Employee Benefits	$ 223,100	$ 190,209
Special Education Programs		
Employee Benefits	141,070	121,259
Special Education Programs - Pre-K		
Employee Benefits	22,900	21,149
Remedial and Supplemental Programs - K-12		
Employee Benefits	8,050	7,464
Interscholastic Programs		
Employee Benefits	18,750	19,805
Driver's Education Programs		
Employee Benefits	900	687
Bilingual Programs		
Employee Benefits	3,975	4,432
Total Instruction	$ 418,745	$ 365,005
Support Services		
Pupils		
Attendance and Social Work Services		
Employee Benefits	$ 5,800	$ 4,938
Guidance Services		
Employee Benefits	10,500	10,324
Health Services		
Employee Benefits	36,626	33,901
Psychological Services		
Employee Benefits	5,200	4,559
Speech Pathology and Audiology Services		
Employee Benefits	8,300	7,247
Total Supports Services - Pupils	$ 66,426	$ 60,969
Instructional Staff		
Improvement of Instruction Services		
Employee Benefits	$ 26,900	$ 35,220
Educational Media Services		
Employee Benefits	23,000	21,281
Total Support Services - Instructional Staff	$ 49,900	$ 56,501
General Administration		
Executive Administration Services		
Employee Benefits	$ 38,700	$ 33,855
Special Area Administrative Services		
Employee Benefits	14,600	14,639
Total Support Services - General Administration	$ 53,300	$ 48,494

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED (Continued)		
Support Services (Continued)		
School Administration		
Office of the Principal Services		
Employee Benefits	$ 104,225	$ 99,147
Other Support Services - School Administration		
Employee Benefits	12,500	9,912
Total Support Services - School Administration	$ 116,725	$ 109,059
Business		
Fiscal Services		
Employee Benefits	$ 45,400	$ 44,520
Operation and Maintenance of Plant Services		
Employee Benefits	340,250	288,218
Pupil Transportation Services		
Employee Benefits	336,400	345,974
Food Services		
Employee Benefits	89,600	85,513
Total Support Services - Business	$ 811,650	$ 764,225
Central		
Data Processing Services		
Employee Benefits	$ 88,100	$ 85,862
Total Support Services - Central	$ 88,100	$ 85,862
Total Support Services	$ 1,186,101	$ 1,125,110
Total Direct Expenditures	$ 1,604,846	$ 1,490,115

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
Business		
Facilities Acquisition and Construction Services		
Purchased Services	$ -	$ 262,185
Capital Outlay	$ 8,517,452	$ 9,662,974
	$ 8,517,452	$ 9,925,159
Total Support Services - Business	$ 8,517,452	$ 9,925,159
Total Support Services	$ 8,517,452	$ 9,925,159
Total Direct Expenditures	$ 8,517,452	$ 9,925,159

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
TORT FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BUDGET	ACTUAL
EXPENDITURES DISBURSED		
Support Services		
General Administration		
Workers' Compensation or Worker's Occupational Disease Act		
Purchased Services	$ 300,000	$ 240,439
	$ 300,000	$ 240,439
Unemployment Insurance Payments		
Purchased Services	$ 25,000	$ 12,949
	$ 25,000	$ 12,949
Legal Services		
Purchased Services	$ 175,000	$ 174,281
	$ 175,000	$ 174,281
Legal Services		
Purchased Services	$ 175,000	$ 148,796
	$ 175,000	$ 148,796
Total General Administration	$ 675,000	$ 576,465
Total Support Services	$ 675,000	$ 576,465
Total Direct Expenditures	$ 675,000	$ 576,465

The Notes to Financial Statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Central Community Unit School District No. 301's (District) accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. *Principles Used to Determine Scope of Entity*

The reporting entity includes the governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit its citizens, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreement has been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and is therefore excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreement. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

B. *Basis of Presentation – Fund Accounting*

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Educational Fund - The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational and special education tax levies, tuition, and textbook rentals.

Operations and Maintenance Fund – The Operations and Maintenance Fund is used to account for the costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings. Operations of this fund are generally financed by a special tax levied for these purposes.

Debt Services Fund – The Debt Services Fund is used to account for the accumulation of funds for the periodic payment of principal, interest and related fees on general long-term debt and contributions and donations from private sources.

Transportation Fund – The Transportation Fund is used to account for the costs associated with transporting pupils for any purpose. Revenue received for transportation purposes from any source must be deposited into this fund, including property taxes levied and state grants received for these purposes.

Illinois Municipal Retirement/Social Security Fund – The Illinois Municipal Retirement/Social Security Fund is used to account for costs of providing retirement benefits under Illinois Municipal Retirement Fund and Social Security if there are separate taxes levied for these purposes. If separate taxes are not levied for these purposes, then the payments shall be charged to the fund where the salaries are charged.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction or improvement of major capital facilities.

Working Cash Fund – The Working Cash Fund is used to account for a separate tax levied for working cash purposes and for any bonds sold for this purpose. Cash available in this fund may be loaned to any fund of the District.

Tort Fund – The Tort Fund is used to account for the proceeds of specific revenue sources that are legally restricted for tort expenditures.

Agency Fund – The Agency Fund is used to account for Student Activity Funds and Convenience Accounts, which are assets held by the District as an agent for the students and teachers. This fund is custodial in nature and does not involve the measurement of the results of operations. The amounts due to the Activity Fund organizations are equal to the assets.

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to record physical assets of the District that have a long-term (i.e. more than one year) period of usefulness.

General Long-Term Debt Account Group – The General Long-Term Debt Account Group is used to record total bonded debt and other long-term debt of the District.

Measurement Focus

The financial statements of all funds, except the agency fund and two account groups, focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Assets Account Group rather than in the funds. Long-term liabilities expected to be financed from the funds are accounted for in the General Long-Term Debt Account Group, not in the funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. *Basis of Accounting*

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts

when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

If the District utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

D. *Budgets and Budgetary Accounting*

The budget for all funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The budget, which was not amended, was passed on September 19, 2016.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At the August board meeting, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. *Cash and Cash Equivalents*

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

At June 30, 2017, no District fund had a cash overdraft.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

F. *Investments*

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization.

G. *Inventories*

It is the District's policy to charge all purchases of items for resale or supplies to expenditures when purchased. No inventory accounts are maintained to reflect the values of resale or supply items on hand.

H. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. All other interfund transactions are treated as transfers.

I. *General Fixed Assets*

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the funds for which the asset was purchased and capitalized at cost, if over $5,000, in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge, which is calculated on a straight-line basis with useful lives of 50 years for Buildings, 20 years for Improvements Other than Buildings, and 5 to 10 years for Equipment).

J. *Governmental Fund Balances*

Governmental fund balances are reported as "reserved" because they are legally segregated for a specific future use. The remaining balances are "unreserved" fund balances. From time to time, the Board agrees to set aside or "designate" resources for future uses – such as for specific capital projects. These unreserved, designated balances are based on management's tentative plans and can be changed.

K. *Property Tax Calendar and Revenues*

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2016 levy was passed by the Board on December 19, 2016. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

L. *Total Memorandum Only*

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund and account group. No consolidating or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

The following table categorizes the investments according to levels of risk:

		Investment Maturities (in Years)			
Investment	Fair Value	Less Than 1	1 - 5	5 - 10	More Than 10
Northern Trust Mutual Fund	$ 34,378,136	$ 34,378,136	$ -	$ -	$ -
US Treasury Note	2,489,188	2,489,188	-	-	-
State Investment Pool - ISDLAF	14,523	14,523	-	-	-
State Investment Pool - Illinois Funds	998,619	998,619	-	-	-
	$ 37,880,466	$ 37,880,466	$ -	$ -	$ -

The fair value of investments in the State Investment Pool is the same as the value of pool shares. The State Investment Pool is not SEC-registered, but does have regulatory oversight through the State of Illinois.

Interest Rate Risk. The District does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District has an investment policy that would further limit its investment choices. As of June 30, 2017, the District's investments were rated as follows:

Investment	Credit Rating	Rating Source
State Investment Pool	AAAm	Standard and Poor's

NOTE 3 - FAIR VALUE MEASUREMENT

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2017:

		Fair Value Measurements Using:	
Investments by fair value level	6/30/2017	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
US Treasury Securities	$ 2,489,188	$ 2,489,188	$ -
Certificates of Deposit	14,455,788	-	14,455,788
Total Investments by fair value level	$ 16,944,976	$ 2,489,188	$ 14,455,788

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Land	$ 6,004,268	$ -	$ -	$ 6,004,268
Building and Building Improvements	100,313,157	199,080	921,481	99,590,756
Site Improvements and Infrastructure	4,027,601	81,067	20,445	4,088,223
Capitalized Equipment	3,599,636	355,746	17,888	3,937,494
Construction in Progress	406,059	9,663,781	-	10,069,840
	$ 114,350,721	$ 10,299,674	$ 959,814	$ 123,690,581

NOTE 5 - CHANGES IN GENERAL LONG-TERM DEBT

General long-term debt activity for the year ended June 30, 2017 was as follows:

	Balance July 1, 2016	Additions	Retirements	Balance June 30, 2017
Long-Term Debt				
School Bonds Dated: 2/2/99	$ 1,495,672	$ -	$ 496,518	$ 999,154
School Bonds Dated: 7/21/03	1,883,947	-	1,790,208	93,739
School Bonds Dated: 6/1/06	11,285,951	-	2,065,000	9,220,951
School Bonds Dated: 2/5/13	9,815,781	-	-	9,815,781
Refunding Bonds Dated: 3/18/14	9,205,000	-	1,730,000	7,475,000
Debt Certificates Dated: 7/13/16	-	5,825,000	-	5,825,000
School Bonds Dated: 7/13/16	-	2,515,000	-	2,515,000
School Bonds Dated: 3/28/17	-	21,340,000	-	21,340,000
Total Long-Term Debt	$ 33,686,351	$ 29,680,000	$ 6,081,726	$ 57,284,625

Bonds and notes payable consisted of the following at June 30, 2017:

	Maturity Date	Interest Rate	Face Amount	Carrying Amount
School Bonds Dated: 2/2/99	12/15/2018	4.59% - 6.56%	$ 8,999,672	$ 999,154
School Bonds Dated: 7/21/03	12/1/2017	4.03% - 4.35%	2,999,960	93,739
School Bonds Dated: 6/1/06	12/1/2023	4.0% - 5.0%	33,278,482	9,220,951
School Bonds Dated: 2/5/13	12/1/2025	3.12% -3.2%	9,815,781	9,815,781
Refunding Bonds Dated: 3/18/14	6/1/2018	2.00%	9,590,000	7,475,000
Debt Certificates Dated: 7/13/16	1/1/2031	2.0% - 3.0%	5,825,000	5,825,000
School Bonds Dated: 7/13/16	1/1/2029	2.0% - 3.0%	2,515,000	2,515,000
School Bonds Dated: 3/28/17	1/1/2037	3.0% - 5.0%	21,340,000	21,340,000

At June 30, 2017 the annual debt service requirements to service long-term debt are:

Year Ending June 30	Principal	Interest	Total
2018	$ 8,493,726	$ 1,693,974	$ 10,187,700
2019	2,982,710	4,312,440	7,295,150
2020	2,989,866	4,641,184	7,631,050
2021	3,007,781	4,984,844	7,992,625
2022	3,034,572	5,347,803	8,382,375
2023	3,052,629	5,733,346	8,785,975
2024	3,087,561	6,145,514	9,233,075
2025	6,442,092	2,965,232	9,407,324
2026	6,643,688	3,260,037	9,903,725
2027	1,740,000	687,100	2,427,100
2028	1,815,000	623,225	2,438,225
2029	1,835,000	562,775	2,397,775
2030	1,675,000	498,500	2,173,500
2031	1,735,000	429,125	2,164,125
2032	1,295,000	358,425	1,653,425
2033	1,360,000	292,050	1,652,050
2034	1,425,000	222,425	1,647,425
2035	1,495,000	156,900	1,651,900
2036	1,555,000	95,900	1,650,900
2037	1,620,000	32,400	1,652,400
	$ 57,284,625	$ 43,043,199	$ 100,327,824

NOTE 6 - SPECIAL TAX LEVIES AND RESERVED EQUITY

A. *Social Security Tax Levy*

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion of this fund's equity, $566,509, represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future Social Security

expenditures in accordance with the Illinois State Board of Education. The "reserved" balance consists of the following:

Receipts		
Property Taxes	$	694,032
Replacement Taxes		7,367
Interest		1,024
Total Receipts	$	702,423
Expenditures		
Social Security	$	753,363
Total Expenditures	$	753,363
Receipts Over/(Under) Expenditures	$	(50,940)
Reserved at July 1, 2016		617,449
Reserved at June 30, 2017	$	566,509

B. *Driver Education Reserve*

Cash receipts and the related cash disbursements of this reserve are accounted for in the Educational Fund. A portion, $38,231, of this fund's equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for Driver Education disbursements in accordance with the Illinois State Board of Education.

NOTE 7 - DESIGNATED FUND BALANCE

A. *Property Tax Receipts*

The District has designated receipts from the 2016 tax levy for expenditures to be incurred during fiscal year 2018. At June 30, 2017, the following balances were designated:

Fund		Amount
Educational	$	12,672,639
Operations and Maintenance		2,391,847
Debt Services		4,647,641
Transportation		836,754
Illinois Municipal Retirement/Social Security		413,556
Working Cash		32,984
Tort		227,596
	$	21,223,017

B. *Health Insurance*

The District has established a separate bank account to be designated for the future payment of possible insurance claims arising from the District's minimum premium payment insurance plan for its health and dental insurance. At June 30, 2017, the following balance was designated:

Fund		Amount
Educational	$	16,553

C. *Interest*

The District has designated interest receipts in the following funds for potential future transfers to other funds. At June 30, 2017, the following balances were designated:

Fund		Amount
Educational	$	50,168
Operations and Maintenance		19,524
Transportation		7,099
Working Cash		8,531
	$	85,322

NOTE 8 - DEFICIT FUND BALANCE

At June 30, 2017, no District fund had a deficit fund balance.

NOTE 9 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2016 ($23,950,821) and 2015 ($22,891,725) tax levies.

A summary of the past three years' assessed valuations, tax rates, and extensions follows:

Kane County

Tax Year	2016		2015		2014	
Assessed Valuation	$650,774,846		$599,047,745		$554,614,328	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.9390	$ 25,634,203	4.0000	$ 23,961,910	3.9950	$ 22,156,842
Operations and Maintenance	0.7435	4,838,238	0.7500	4,492,858	0.7480	4,148,515
Transportation	0.2601	1,692,587	0.4590	2,749,449	0.7862	4,360,267
Working Cash	0.0102	66,678	0.0500	299,524	0.0495	274,867
Municipal Retirement	0.1285	836,539	0.0818	489,901	0.1070	593,881
Social Security	0.1220	793,835	0.1010	604,859	0.1440	798,423
Special Education	0.7259	4,723,955	0.8000	4,792,382	0.6522	3,617,028
Tort	0.0707	460,339	0.0810	484,929	0.1487	824,490
Debt Service	1.4446	9,401,224	1.3410	8,033,248	1.2523	6,945,225
	7.4446	$ 48,447,597	7.6637	$ 45,909,060	7.8829	$ 43,719,538

DeKalb County

Tax Year	2016		2015		2014	
Assessed Valuation	$159,543		$126,011		$155,458	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	3.9130	$ 6,243	4.0000	$ 5,040	3.8610	$ 6,002
Operations and Maintenance	0.7335	1,170	0.7500	945	0.5500	855
Transportation	0.2571	410	0.4590	578	0.2254	350
Working Cash	0.0303	48	0.0500	63	0.0005	1
Municipal Retirement	0.1286	205	0.0818	103	0.1110	173
Social Security	0.1210	193	0.1010	127	0.1104	172
Special Education	0.7259	1,158	0.8000	1,008	0.8000	1,244
Tort	0.0908	145	0.0810	102	0.0650	101
Debt Service	1.4446	2,305	1.3410	1,690	0.9901	1,539
	7.4446	$ 11,877	7.6637	$ 9,656	6.7134	$ 10,437

NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2017, the following funds had expenditures that exceeded the budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Debt Services	$ 8,464,384	$ 9,087,872	$ 623,488
Capital Projects	8,517,452	9,925,159	1,407,707

NOTE 11 - OPERATING LEASES

The District has 27 operating leases for various equipment.

Minimum annual rentals are as follows:

Year Ending June 30	Amount
2018	$ 844,715
2019	730,702
2020	82,901
2021	3,377
2022	2,252
	$ 1,663,947

Rental expense for the year ended June 30, 2017 was $939,638.

NOTE 12 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

General Information About the Pension Plan

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at http://trs.illinois.gov/pubs/cafr.htm; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2016 was 9.4% of creditable earnings. On July 1, 2016, the rate dropped to 9.0% of pay due to the expiration of the Early Retirement Option (ERO). The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2017, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of $16,266,365 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2017 were $124,418.

Federal and Special Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the State contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2017, the District pension contribution was 38.54% of salaries paid from federal and special trust funds. For the year ended June 30, 2017, salaries totaling $200,962 were paid from federal and special trust funds that required District contributions of $77,451.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5% and applies when the member is age 55 at retirement. For the year ended June 30, 2017, the District paid $0 to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2017, the District paid $0 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The

State's support and total are for disclosure purposes only. The District's proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$ 3,928,296
State's proportionate share of the net pension liability associated with the District	165,634,986
Total Net Pension Liability	$ 169,563,282

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 and rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2016, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2016, the District's proportion was 0.0049766%, which was an increase of 0.0008270% from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of $16,266,365 and revenue of $16,266,365 for support provided by the State. At June 30, 2017, the deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 29,046	$ (2,664)	$ 26,382
Net difference between projected and actual earnings on pension plan investments	110,981	-	110,981
Changes of assumptions	337,382	-	337,382
Changes in proportion and differences between employer contributions and proportionate share of contributions	537,345	(86,022)	451,323
Employer contributions subsequent to the measurement date	201,869	-	201,869
	$ 1,216,623	$ (88,686)	$ 1,127,937

$201,869 of deferred outflows of resources related to pensions results from employer contributions subsequent to the measurement date. Other deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

Year Ending June 30	
2018	$ 199,860
2019	199,860
2020	270,182
2021	217,725
2022	38,442
	$ 926,069

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expenses, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014.

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.5% to 7.0%. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S large cap	14.4%	6.94%
U.S. equities small/mid cap	3.6%	8.09%
International equities developed	14.4%	7.46%
Emerging market equities	3.6%	10.15%
U.S. bonds core	10.7%	2.44%
International debt developed	5.3%	1.70%
Real estate	15.0%	5.44%
Commodities (real return)	11.0%	4.28%
Hedge funds (absolute return)	8.0%	4.16%
Private Equity	14.0%	10.63%
	100.0%	

Discount Rate

At June 30, 2016, the discount rate used to measure total pension liability was a blended rate of 6.83%, which was a change from the June 30, 2015 rate of 7.47%. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2016 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47%. The discount rate was lower than the actuarially-assumed rate of return on investments that year as well because TRS's fiduciary net position and the subsidy provided by Tier II were not sufficient to cover all projected benefit payments.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.83%, as well as what the District's proportionate share of the net pension liability would

be if it were calculated using a discount rate that is 1-percentage-point lower (5.83%) or 1-percentage-point-higher (7.83%) than the current rate.

	1% Decrease 5.83%	Current Discount Rate 6.83%	1% Increase 7.83%
Employer's proportionate share of the net pension liability	$ 4,804,465	$ 3,928,296	$ 3,212,698

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2016 is available in the separately issued TRS *Comprehensive Annual Financial Report.*

B. *Illinois Municipal Retirement Fund*

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired ***before*** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired ***on or after*** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. At December 31, 2016, the measurement date, the District's membership consisted of:

Retirees and beneficiaries currently receiving benefits	116
Inactive plan members entitled to but not yet receiving benefits	219
Active plan members	235
Total	570

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2016 was 11.65%. For the fiscal year ended June 30, 2017, the District contributed $698,419 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The components of the net pension liability of the IMRF as of December 31, 2016, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$	22,863,379
IMRF Fiduciary Net Position		19,122,342
District's Net Pension Liability		3,741,037
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability		83.64%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Supplemental Financial Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2016 using the following actuarial methods and assumptions:

Assumptions	
Inflation	2.75%
Salary Increases	3.75% - 14.50% including inflation
Interest Rate	7.50%
Asset Valuation Method	Market value of assets
Projected Retirement Age	Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2016:

Asset Class	Target Allocation	Projected Return
Equities	38.0%	6.85%
International Equities	17.0%	6.75%
Fixed Income	27.0%	3.00%
Real Estate	8.0%	5.75%
Alternatives	9.0%	
Private Equity		7.35%
Hedge Funds		5.25%
Commodities		2.65%
Cash	1.0%	2.25%
	100.0%	

Single Discount Rate

The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this discount rate, the expected rate of return on plan investments is 7.50%; the municipal bond rate is 3.78%; and resulting single discount rate is 7.50%.

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2015	$ 21,224,538	$ 17,797,165	$ 3,427,373
Changes for the year:			
Service Cost	$ 655,001	$ -	$ 655,001
Interest on the Total Pension Liability	1,576,855	-	1,576,855
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	402,930	-	402,930
Changes of Assumptions	(53,771)	-	(53,771)
Contributions - Employer	-	721,430	(721,430)
Contributions - Employee	-	280,766	(280,766)
Net Investment Income	-	1,220,414	(1,220,414)
Benefit Payments, including Refunds of Employee Contributions	(942,174)	(942,174)	-
Other (Net Transfer)	-	44,741	(44,741)
Net Changes	$ 1,638,841	$ 1,325,177	$ 313,664
Balances at December 31, 2016	$ 22,863,379	$ 19,122,342	$ 3,741,037

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability/(Asset)	$ 6,631,571	$ 3,741,037	$ 1,337,127

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2017, the District's pension expense is $987,730. At June 30, 2017, the District's deferred outflows of resources and deferred inflows of resources related to pension from the following sources were as follows:

Expense in Future Periods	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 296,868	$ (291,734)	$ 5,134
Changes of assumptions	229,347	(39,617)	189,730
Net difference between projected and actual earnings on pension plan investments	924,917	-	924,917
Total deferred amounts to be recognized in pension expense in future periods	$ 1,451,132	$ (331,351)	$ 1,119,781
Pension contributions made subsequent to the measurement date	340,259	-	340,259
Total deferred amounts related to pensions	$ 1,791,391	$ (331,351)	$ 1,460,040

Deferred outflows of resources and deferred inflows of resources related to pensions will be part of the pension expense in future years as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2017	$ 414,599
2018	337,674
2019	343,846
2020	23,662
2021	-
Thereafter	-
	$ 1,119,781

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

NOTE 13 - POST EMPLOYMENT BENEFIT COMMITMENTS

Teacher Health Insurance Security Fund (THIS)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The Plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year.

- On Behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.12% of pay during the year ended June 30, 2017. State of Illinois contributions were $240,255, and the District recognized revenue and expenditures of this amount during the year.

- Employer contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.84% during the year ended June 30, 2017. For the year ended June 30, 2017, the District paid $180,191 to the THIS Fund, which was 100% of the required contribution.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp). The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

NOTE 14 - INTERFUND TRANSFERS

The following funds were transfers for the year ended June 30, 2017:

Transfer From	Transfer To	Amount
Working Cash Fund	Operations and Maintenance Fund	$ 2,603,213
Operations and Maintenance Fund	Capital Projects Fund	2,603,213
Debt Services Fund	Capital Projects Fund	6,003,574

The abatement of the Working Cash Fund (transferred to the Operations and Maintenance Fund) was made to fund the District's HVAC project.

The transfers from Operations and Maintenance Fund and Debt Services Fund to the Capital Projects Fund was made in order to fund various capital projects.

NOTE 15 - JOINT VENTURE – MID VALLEY SPECIAL EDUCATION JOINT AGREEMENT

The District and four other districts within Kane, DuPage, and DeKalb Counties have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of financial condition (Regulatory Basis) of Mid Valley Special Education Joint Agreement at June 30, 2016 (most recent information available) is as follows:

Assets	$ 2,071,359
Liabilities	$ 1,280,009
Fund Equity	791,350
	$ 2,071,359
Revenues Received	$ 18,573,212
Expenditures Disbursed	18,631,239
Net Increase/(Decrease) in Fund Balance	$ (58,027)

Complete financial statements for Mid Valley Special Education Joint Agreement can be obtained from the Administrative Offices at 1304 Ronzheimer Road, St. Charles, Illinois 60174.

NOTE 16 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Prairie State Insurance Cooperative (PSIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and PSIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for PSIC, to report claims on a timely basis, cooperate with PSIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PSIC. Members have a contractual obligation to fund any deficit of PSIC attributable to a membership year during which they were a member.

PSIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. PSIC also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members. As of June 30, 2017, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2017, there were no significant adjustments in premiums based on actual experience.

NOTE 17 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 13.80% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2016 EAV	$	650,934,389
Rate		13.80%
Debt Margin	$	89,828,946
Current Debt		57,284,625
Remaining Debt Margin	$	32,544,321

SUPPLEMENTAL FINANCIAL INFORMATION

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
JUNE 30, 2017

	6/30/2017 *	6/30/2016 *	6/30/2015 *
TOTAL PENSION LIABILITY			
Service Cost	$ 655,001	$ 664,491	$ 688,155
Interest on the Total Pension Liability	1,576,855	1,507,987	1,395,201
Differences Between Expected and Actual Experience	402,930	(310,420)	(594,020)
Changes in Assumptions	(53,771)	-	960,606
Benefit Payments, Including Refunds of Member Contributions	(942,174)	(931,060)	(879,674)
Net Change in Total Pension Liability	$ 1,638,841	$ 930,998	$ 1,570,268
Total Pension Liability - Beginning	21,224,538	20,293,540	18,723,272
Total Pension Liability - Ending	$ 22,863,379	$ 21,224,538	$ 20,293,540
PLAN FIDUCIARY NET POSITION			
Contributions - Employer	$ 721,430	$ 661,635	$ 655,315
Contributions - Member	280,766	254,621	256,654
Net Investment Income	1,220,414	87,594	1,020,847
Benefit Payments, Including Refunds of Member Contributions	(942,174)	(931,060)	(879,674)
Other (Net Transfer)	44,741	198,175	(245,992)
Net Change in Plan Fiduciary Net Position	$ 1,325,177	$ 270,965	$ 807,150
Plan Net Position - Beginning	17,797,165	17,526,200	16,719,050
Plan Net Position - Ending	$ 19,122,342	$ 17,797,165	$ 17,526,200
District's Net Pension Liability	$ 3,741,037	$ 3,427,373	$ 2,767,340
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.64%	83.85%	86.36%
Covered-Valuation Payroll	$ 6,192,524	$ 5,654,997	$ 5,703,353
Employer's Net Pension Liability as a Percentage of Covered-Valuation Payroll	60.41%	60.61%	48.52%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
JUNE 30, 2017

	6/30/2017	6/30/2016	6/30/2015 *
Actuarially-Determined Contribution	$ 721,429	$ 661,635	$ 655,315
Contributions in relation to Actuarially-Determined Contribution	721,430	661,635	655,315
Contribution deficiency/(excess)	$ (1)	$ -	$ -
Covered-Valuation Payroll	$ 6,192,524	$ 5,654,997	$ 5,703,353
Contributions as a percentage of Covered-Valuation Payroll	11.65%	11.70%	11.49%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2016 Contribution Rate *

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 27-year closed period

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 3.5%

Price Inflation: 2.75%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 3.75% to 14.50%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

Mortality: RP-2014 Blue Collar Healthy Mortality Table, adjusted to match current IMRF experience. For disabled lives, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation; note two year lag between valuation and rate setting.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
JUNE 30, 2017

	6/30/2017 *	6/30/2016 *	6/30/2015 *
Employer's proportion of the Net Pension Liability	0.0049766%	0.0041496%	0.0038897%
Employer's proportionate share of the Net Pension Liability	$ 3,928,296	$ 2,718,399	$ 2,367,231
State's proportionate share of the Net Pension Liability associated with the employer	165,634,986	135,781,675	104,753,548
Total	$ 169,563,282	$ 138,500,074	$ 107,120,779
Employer's Covered-Employee Payroll	$ 21,022,391	$ 19,803,565	$ 18,296,156
Employer's proportionate share of the Net Pension Liability as a percentage of Covered-Employee Payroll	18.69%	13.73%	12.94%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	36.40%	41.50%	43.00%

* - The amounts presented were determined as of the prior fiscal-year end

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2016 measurement year, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.5% and a real return of 4.5%. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5%, including an inflation rate of 3.0% and a real return of 4.5%. However, salary increases were assumed to vary by age.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2017

	6/30/2017 *	6/30/2016*	6/30/2015 *
Statutorily-Required Contribution	$ 192,727	$ 145,401	$ 138,784
Contributions in relation to Statutorily-Required Contribution	187,165	148,022	138,770
Contribution deficiency/(excess)	$ 5,562	$ (2,621)	$ 14
Employer's Covered-Employee Payroll	$ 21,022,391	$ 19,803,565	$ 18,296,156
Contributions as a percentage of Covered-Employee Payroll	0.89%	0.75%	0.76%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED JUNE 30, 2017

	BALANCE JULY 1, 2016	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2017
ASSETS				
Cash and Cash Equivalents				
Elementary Activity Account	$ 24,943	$ 25,927	$ 32,087	$ 18,783
High School Activity Account	95,576	382,783	381,610	96,749
	$ 120,519	$ 408,710	$ 413,697	$ 115,532
LIABILITIES				
Amount Due to Activity				
Elementary Activity Account	$ 24,943	$ 25,927	$ 32,087	$ 18,783
High School Activity Account	95,576	382,783	381,610	96,749
	$ 120,519	$ 408,710	$ 413,697	$ 115,532

See Accompanying Independent Auditor's Report

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
COMPUTATION OF OPERATING EXPENSE PER PUPIL
AND PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2017

OPERATING EXPENSE PER PUPIL

EXPENDITURES:				
ED	Expenditures 15-22, L114	Total Expenditures		$ 37,231,456
O&M	Expenditures 15-22, L150	Total Expenditures		4,673,931
DS	Expenditures 15-22, L168	Total Expenditures		9,087,872
TR	Expenditures 15-22, L204	Total Expenditures		2,985,638
MR/SS	Expenditures 15-22, L288	Total Expenditures		1,490,115
TORT	Expenditures 15-22, L331	Total Expenditures		576,465
			Total Expenditures	$ **56,045,477**

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

ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	442,520
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	512,992
ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	2,625
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	2,229,970
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay	134,531
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	312,330
O&M	Expenditures 15-22, L150, Col G	-	Capital Outlay	502,169
O&M	Expenditures 15-22, L150, Col I	-	Non-Capitalized Equipment	36,947
DS	Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	6,081,726
MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K	21,149

Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	$ **10,276,959**
Total Operating Expenses Regular K-12 (Line 14 minus Line 75)	45,768,518
9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12	3,827.85
Estimated OEPP (Line 76 divided by Line 77)	$ **11,956.72**

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	1,021
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	835,749
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	371,967
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	624,206
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	301,983
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	77,378
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	66,811
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	957,635
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	13,209
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	7,926
ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	634
ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	32,581
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	1,187,219
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	55,018
ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	207,032
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	177,544
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	253,228
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	32,416
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	593
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	38,802
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	16,935
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	37,125
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	56,530

Total Deductions for PCTC Computation Line 83 through Line 173	$ **5,353,542**
Net Operating Expense for Tuition Computation (Line 76 minus Line 175)	40,414,976
Total Depreciation Allowance (from page 27, Line 18, Col I)	2,553,222
Total Allowance for PCTC Computation (Line 176 minus Line 177)	42,968,626
9 Month ADA (from the GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))	3,827.85
Total Estimated PCTC (Line 178 divided by Line 179)	$ **11,225.26**

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
ANNUAL DEBT SERVICE REQUIREMENTS
FOR GENERAL LONG-TERM DEBT
FOR THE YEAR ENDED JUNE 30, 2017

School Bonds Dated: 2/2/99

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 499,987	$ 830,013	$ 1,330,000
2019	499,168	910,832	1,410,000
	$ 999,155	$ 1,740,845	$ 2,740,000

School Bonds Dated: 7/21/03

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 93,739	$ 81,261	$ 175,000
	$ 93,739	$ 81,261	$ 175,000

School Bonds Dated: 6/1/06

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2019	$ 1,193,542	$ 2,246,458	$ 3,440,000
2020	1,659,866	3,530,134	5,190,000
2021	1,632,781	3,922,219	5,555,000
2022	1,604,572	4,335,428	5,940,000
2023	1,577,629	4,777,371	6,355,000
2024	1,552,561	5,252,439	6,805,000
	$ 9,220,951	$ 24,064,049	$ 33,285,000

School Bonds Dated: 2/5/13

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2025	$ 4,837,093	$ 2,137,907	$ 6,975,000
2026	4,978,688	2,501,312	7,480,000
	$ 9,815,781	$ 4,639,219	$ 14,455,000

Refunding Bonds Dated: 3/18/14

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 7,475,000	$ 74,750	$ 7,549,750
	$ 7,475,000	$ 74,750	$ 7,549,750

See Accompanying Independent Auditor's Report

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
ANNUAL DEBT SERVICE REQUIREMENTS
FOR GENERAL LONG-TERM DEBT
FOR THE YEAR ENDED JUNE 30, 2017

Debt Certificates Dated: 7/13/16

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 275,000	$ 165,650	$ 440,650
2019	360,000	159,300	519,300
2020	365,000	150,225	515,225
2021	375,000	139,125	514,125
2022	390,000	127,650	517,650
2023	400,000	115,800	515,800
2024	410,000	103,650	513,650
2025	425,000	91,125	516,125
2026	435,000	78,225	513,225
2027	450,000	64,950	514,950
2028	465,000	51,225	516,225
2029	480,000	37,050	517,050
2030	490,000	22,500	512,500
2031	505,000	7,575	512,575
	$ 5,825,000	$ 1,314,050	$ 7,139,050

School Bonds Dated: 7/13/16

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 150,000	$ 70,550	$ 220,550
2019	190,000	67,150	257,150
2020	195,000	62,325	257,325
2021	200,000	56,400	256,400
2022	205,000	50,325	255,325
2023	210,000	44,100	254,100
2024	215,000	37,725	252,725
2025	225,000	31,125	256,125
2026	230,000	24,300	254,300
2027	235,000	17,325	252,325
2028	245,000	10,125	255,125
2029	215,000	3,225	218,225
	$ 2,515,000	$ 474,675	$ 2,989,675

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
ANNUAL DEBT SERVICE REQUIREMENTS
FOR GENERAL LONG-TERM DEBT
FOR THE YEAR ENDED JUNE 30, 2017

School Bonds Dated: 3/28/17

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ -	$ 471,750	$ 471,750
2019	740,000	928,700	1,668,700
2020	770,000	898,500	1,668,500
2021	800,000	867,100	1,667,100
2022	835,000	834,400	1,669,400
2023	865,000	796,075	1,661,075
2024	910,000	751,700	1,661,700
2025	955,000	705,075	1,660,075
2026	1,000,000	656,200	1,656,200
2027	1,055,000	604,825	1,659,825
2028	1,105,000	561,875	1,666,875
2029	1,140,000	522,500	1,662,500
2030	1,185,000	476,000	1,661,000
2031	1,230,000	421,550	1,651,550
2032	1,295,000	358,425	1,653,425
2033	1,360,000	292,050	1,652,050
2034	1,425,000	222,425	1,647,425
2035	1,495,000	156,900	1,651,900
2036	1,555,000	95,900	1,650,900
2037	1,620,000	32,400	1,652,400
	$ 21,340,000	$ 10,654,350	$ 31,994,350

Total of Bonded Debt

YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2018	$ 8,493,726	$ 1,693,974	$ 10,187,700
2019	2,982,710	4,312,440	7,295,150
2020	2,989,866	4,641,184	7,631,050
2021	3,007,781	4,984,844	7,992,625
2022	3,034,572	5,347,803	8,382,375
2023	3,052,629	5,733,346	8,785,975
2024	3,087,561	6,145,514	9,233,075
2025	6,442,092	2,965,232	9,407,324
2026	6,643,688	3,260,037	9,903,725
2027	1,740,000	687,100	2,427,100
2028	1,815,000	623,225	2,438,225
2029	1,835,000	562,775	2,397,775
2030	1,675,000	498,500	2,173,500
2031	1,735,000	429,125	2,164,125
2032	1,295,000	358,425	1,653,425
2033	1,360,000	292,050	1,652,050
2034	1,425,000	222,425	1,647,425
2035	1,495,000	156,900	1,651,900
2036	1,555,000	95,900	1,650,900
2037	1,620,000	32,400	1,652,400
	$ 57,284,625	$ 43,043,199	$ 100,327,824

See Accompanying Independent Auditor's Report

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Central Community Unit School District No. 301
Burlington, Illinois

Report on Compliance for Each Major Federal Program

We have audited

Central Community Unit School District No. 301's

compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Central Community Unit School District No. 301's major federal programs for the year ended June 30, 2017. Central Community Unit School District No. 301's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Central Community Unit School District No. 301's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Central Community Unit School District No. 301's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Central Community Unit School District No. 301's compliance.

eder, casella & co.

Opinion on Each Major Federal Program

In our opinion, Central Community Unit School District No. 301 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of Central Community Unit School District No. 301 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Central Community Unit School District No. 301's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Central Community Unit School District No. 301's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eder, Casella & Co.

EDER, CASELLA & CO.
Certified Public Accountants

McHenry, Illinois
October 10, 2017

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/15-6/30/16 (C)	Receipts/Revenues Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 (E)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 (F)	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Agriculture Passed Through Illinois											
State Board of Education											
National School Lunch Program (M)	10.555	16-4210-00	159,984	29,668	159,984		29,668			189,652	N/A
National School Lunch Program (1) (M)	10.555	17-4210-00		177,364			177,364			177,364	N/A
Food Donation Program (M)	10.555	17-4299-00		64,097			64,097			64,097	N/A
U.S. Department of Agriculture/Department of Defense											
Passed Through Illinois State Board of Education:		sssssssssssssssss									
Food Donation Program (M)	10.555	17-4299-00		23,322			23,322			23,322	N/A
Subtotal - CFDA "10"			159,984	294,451	159,984	0	294,451	0	0	454,435	
U.S. Department of Education Passed Through Illinois											
State Board of Education											
Title I - Low Income (M)	84.010	16-4300-00	111,989	62,768	131,469		43,288			174,757	192,176
Title I - Low Income (2) (M)	84.010	17-4300-00		114,776			228,491		36,075	264,566	274,251
Title III - Lang Inst Prog - Limited English LIPLEP	84.365	16-4909-00	18,325	3,310	21,635					21,635	22,750
Title III - Lang Inst Prog - Limited English LIPLEP (2)	84.365	17-4909-00		35,492			35,492			35,492	37,638

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/15-6/30/16 (C)	Receipts/Revenues Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 (E)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 (F)	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Education Passed Through Illinois											
State Board of Education (continued):											
Title II - Teacher Quality	84.367	16-4932-00	22,433	8,614	31,047					31,047	31,625
Title II - Teacher Quality	84.367	17-4932-00		8,321			22,498			22,498	32,635
U.S. Department of Education Passed Through Mid-Valley											
Special Education Joint Agreement:											
Special Education - Grants to States	84.027	16-4620-00	537,830	15,325	553,155					553,155	595,953
Special Education - Grants to States	84.027	17-4620-00		237,903			546,812			546,812	657,244
Special Education - Room & Board Grants	84.027	16-4625-00	63,529	23,629	72,477		14,681			87,158	N/A
Special Education - Room & Board Grants	84.027	17-4625-00		8,787			13,991			13,991	N/A
Special Education - Preschool Grants	84.173	16-4600-00	397	6,538	6,935					6,935	7,685
Special Education - Preschool Grants	84.173	17-4600-00		4,631			4,710			4,710	7,590

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

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

The accompanying notes are an integral part of this schedule.

---

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

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

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

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2017

Federal Grantor/Pass-Through Grantor Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number[2] (A)	ISBE Project # (1st 8 digits) or Contract #[3] (B)	Receipts/Revenues Year 7/1/15-6/30/16 (C)	Receipts/Revenues Year 7/1/16-6/30/17 (D)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 (E)	Expenditure/Disbursements[4] Year 7/1/15-6/30/16 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 (F)	Expenditure/Disbursements[4] Year 7/1/16-6/30/17 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
U.S. Department of Education Passed Through Kane											
Regional Vocational System:											
Carl Perkins II Grant	84.048	16-4745-00	16,954	593	17,547					17,547	17,547
Carl Perkins II Grant	84.048	17-4745-00		0			22,428			22,428	22,411
Subtotal - CFDA "84"			771,457	530,687	834,265	0	932,391	0	36,075	1,802,731	
U.S. Department of Health and Human Services Passed											
Through Northwestern Illinois Association:											
Medicaid - Admin Outreach	93.778	16-4991-00	27,287	7,304	34,591					34,591	N/A
Medicaid - Admin Outreach	93.778	17-4991-00		31,367			51,460			51,460	N/A
Subtotal - CFDA "93"			27,287	38,671	34,591	0	51,460	0	0	86,051	
Total Federal Assistance			958,728	863,809	1,028,840	0	1,278,302	0	36,075	2,343,217	
(1) Project End Date is 9/30/17; (2) Project End Date is 8/31/17											
sss											

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

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

The accompanying notes are an integral part of this schedule.

---

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

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

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

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Central Community Unit School District No. 301 under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect rate as allowed under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2017.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2017

1) Summary of auditor's results:

a) An adverse opinion report was issued due to the use of the Regulatory Basis of Accounting.

b) No significant deficiencies or material weaknesses in internal control were disclosed by the audit of financial statements.

c) No instances of noncompliance material to the financial statements of Central Community Unit School District No. 301, which would be required to be reported in accordance with *Government Auditing Standards,* were disclosed during the audit.

d) No significant deficiencies in internal control over major programs were disclosed by the audit.

e) The auditor's report on compliance for the major federal award programs for Central Community Unit School District No. 301 expresses an unmodified opinion on all major federal programs.

f) The audit disclosed no audit findings which the auditor is required to report.

g) The major programs identified were CFDA #10.555 – Child Nutrition Cluster and CFDA #84.010 – Title I Grants to Local Educational Agencies.

h) The dollar threshold to distinguish between Type A and Type B programs was $750,000.

i) Central Community Unit School District No. 301 does not qualify as a low-risk auditee.

2) There were no findings related to the financial statements which are required to be reported

3) There were no findings and questioned costs for federal awards which are required to be reported.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

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

3. Criteria or specific requirement

4. Condition

5. Context[12]

6. Effect

7. Cause

8. Recommendation

9. Management's response[13]

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.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] 2017-NONE 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition[15]

10. Questioned Costs[16]

11. Context[17]

12. Effect

13. Cause

14. Recommendation

15. Management's response[18]

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

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS[19]
Year Ending June 30, 2017

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

Finding Number	Condition	Current Status[20]
None		

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

[19] Explanation of this schedule - §200.511 (b)

[20] Current Status should include one of the following:

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS[21]
Year Ending June 30, 2017

Corrective Action Plan

Finding No.: **2017-** _____

Condition:

Plan:

Anticipated Date of Completion:

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

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

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

CENTRAL
UNIT SCHOOL DISTRICT 301

TO: DISTRICT 301 BOARD OF EDUCATION
DR. TODD STIRN, SUPERINTENDENT

FROM: BRODY HAMEL, ATHLETIC DIRECTOR (PRAIRIE KNOLLS)

SUBJECT: APPROVE OVERNIGHT TRIP
2017 IESA STATE TOURNAMENT – CROSS **COUNTRY**
DATE: 10/13/2017

I am recommending the approval of an overnight trip for some members of the Middle School Cross Country Team departing on Friday, October 13th 2017 and returning on Saturday, October 14th 2017. The group will travel to Bloomington, Illinois to participate in the State Tournament for Cross Country. Middle School Cross Country Coaches will provide supervision during the trip.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT #301
2018-2019 DRAFT CALENDAR OPTION March 14

August 2018

Mon	Tue	Wed	Thu	Fri	Total
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	**22**	23	24	3
27	28	29	30	31	5
				Total	8

Accumulated Days 8

September 2018

Mon	Tue	Wed	Thu	Fri	Total
3	4	5	6	7	4
10	11	12	13	14	5
17	18	19	20	21	5
24	25	26	27	28	5
				Total	19

Accumulated Days 27

October 2018

Mon	Tue	Wed	Thu	Fri	Total
1	2	3	4	5	4
8	9	10	11	12	4
15	16	17	18	19	5
22	23	24	25	**26]**	5
29	30	31			3
				Total	21

Accumulated Days 48

November 2018

Mon	Tue	Wed	Thu	Fri	Total
			1	2	2
5	6	7	8 SIP	9 TI	4
12	13	14	15	16	5
PT	PT	NIA	22	23	0
26	27	28	29	30	5
				Total	16

Accumulated Days 64

December 2018

Mon	Tue	Wed	Thu	Fri	Total
3	4	5	6	7	5
10	11	12	13	14	5
17	18	19	20	21	5
24	25	26	27	28	0
31					0
				Total	15

Accumulated Days 79

January 2019

Mon	Tue	Wed	Thu	Fri	Total
	1	2	3	4	0
7	8	9	10	11	5
14	15	16	17	**18]**	4
21	22	23	24	25	5
28	29	30	31		4
				Total	18

Accumulated Days 97

February 2019

Mon	Tue	Wed	Thu	Fri	Total
				1	1
4	5	6	7	8	5
11	12	13	14	15	5
18	19	20	21	22	4
25	26	27	28		4
				Total	19

Accumulated Days 116

March 2019

Mon	Tue	Wed	Thu	Fri	Total
				1	0
4	5	6	7	8	5
11	12	13	14	15	5
18	19	20	21	**22]**	5
25	26	27	28	29	0
				Total	15

Accumulated Days 131

April 2019

Mon	Tue	Wed	Thu	Fri	Total
1	2	3	4	5	5
8	9	10	11	12	5
15	16	17	18	19	4
22	23	24	25	26	5
29	30				2
				Total	21

Accumulated Days 152

May 2019

Mon	Tue	Wed	Thu	Fri	Total
		1	2	3	3
6	7	8	9	10	5
13	14	15	16	17	5
20	21	22	23	24	5
27	28	29	30	31]	4
				Total	22

Accumulated Days 174

June 2019

Mon	Tue	Wed	Thu	Fri	Total
3	ED	ED	ED	ED	1
ED	11	12	13	14	0
17	18	19	20	21	0
24	25	26	27	28	0
					0
				Total	3

Accumulated Days 0

July 2019

Mon	Tue	Wed	Thu	Fri	Total
1	2	3	4	5	0
8	9	10	11	12	0
15	16	17	18	19	0
22	23	24	25	26	0
29	30	31			0
				Total	0

Accumulated Days

Accumulated Student Days = 174 excluding emergency days

Teacher Days = 182 excluding emergency days

HOLIDAYS	
Labor Day	Sept. 3
Columbus Day	Oct.8
Thanksgiving Day	Nov. 22
Christmas Day	Dec. 25
New Year's Day	Jan. 1
M.L. King's Birthday	Jan. 14
President's Day	Feb. 18
Memorial Day	May 27

End of Quarter]

School Begins August 24

School Ends June 8 with 5 ED

First Semester = 88 Days

Second Semester = 86 Days

LEGEND	
Holiday - No School	X
Non Attendance Day - No School	NIA
Teacher Institute - No School Students	TI
Teacher Work Day - No School Students	TWD
Teacher In-Service - Half Day Students / Previous Evening PC	HIPC
School Improvement - Half Day Students	SIP
Parent Conference Full Day - No School Students	PC
Evening Parent Teacher Conferences - Full Day for Students	PC
Emergency Day	ED

DRAFT 9/18/2017

School Board

Public Participation at School Board Meetings and Petitions to the Board

At each regular and special open meeting, the members of the public and District employees may comment to or ask questions of the School Board, subject to reasonable constraints.

The individuals appearing before the Board are expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board President.
2. Identify oneself and be brief. Ordinarily, comments shall be limited to ~~5~~ minutes. In unusual circumstances, and when an individual has made a request in advance to speak for a longer period of time, the individual may be allowed to speak for more than ~~5~~ minutes.
3. Observe ~~T~~the Board President's decision to ~~may~~ shorten public comment to conserve time and give the maximum number of individuals an opportunity to speak, or lengthen an individual's opportunity to speak. The President may also deny an individual the opportunity if the individual has previously addressed the Board on the same subject within the past 2 months.
4. Observe ~~T~~the Board President's decision ~~shall have the authority~~ to determine procedural matters regarding public participation not otherwise defined in Board policy.
5. Conduct oneself with respect and civility toward others and otherwise abide by Board policy, 8:30, *Visitors to and Conduct on School Property*.

Petitions or written correspondence to the Board shall be presented to the Board at the next regularly scheduled Board meeting.

LEGAL REF.: 105 ILCS 5/10-6 and 5/10-16.

CROSS REF.: 2:220 (School Board Meeting Procedure), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

School Board

Uniform Grievance Procedure

A student, parent/guardian, employee, or community member should notify any District Complaint Manager if he or she believes that the School Board, its employees, or agents have violated his or her rights guaranteed by the State or federal Constitution, State or federal statute, or Board policy, or have a complaint regarding any one of the following:

1. Title II of the Americans with Disabilities Act
2. Title IX of the Education Amendments of 1972
3. Section 504 of the Rehabilitation Act of 1973
4. ~~Individuals With Disabilities Education Act, 20 U.S.C §1400 et seq.~~
5. Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.
6. Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.
7. Bullying, 105 ILCS 5/27 – 23.7
8. Sexual harassment (Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, and Title IX of the Education Amendments of 1972)
9. Misuse of funds received for services to improve educational opportunities for educationally disadvantaged or deprived children
10. Curriculum, instructional materials, and/or programs
11. Victims' Economic Security and Safety Act, 820 ILCS 180
12. Illinois Equal Pay Act of 2003, 820 ILCS 112
13. Provision of services to homeless students
14. Illinois Whistleblower Act, 740 ILCS 174/1 et seq.
15. Misuse of genetic information (Illinois Genetic Information Privacy Act (GIPA), 410 ILCS 513/ and Titles I and II of the Genetic Information Nondiscrimination Act (GINA), 42 U.S.C. §2000ff et seq.)
16. Employee Credit Privacy Act, 820 ILCS 70/

The Complaint Manager will first attempt to resolve complaints without resorting to this grievance procedure and, ~~if a complaint is filed, to address the complaint promptly and equitably. The right of a person to prompt and equitable resolution of a complaint filed hereunder shall not be impaired by the person's pursuit of other remedies. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. All deadlines under this procedure may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, "school business days" means days on which the District's main office is open.~~ if a formal complaint is filed under this procedure, the Complaint Manager will address the complaint promptly and equitably. A student and/or parent/guardian filing a complaint under this procedure may forego any informal suggestions and/or attempts to resolve it and may proceed directly to the grievance procedure. The Complaint Manager will not require a student or parent/guardian complaining of any form of harassment to attempt to resolve allegations directly with the accused (or the accused's parents/guardians); this includes mediation.

Right to Pursue Other Remedies Not Impaired

The right of a person to prompt an equitable resolution of a complaint filed hereunder shall not be impaired by the person's pursuit of other remedies, e.g., criminal complaints, civil actions, etc. Use of this grievance procedure is not a prerequisite to the pursuit of other remedies and use of this grievance procedure does not extend any filing deadline related to the pursuit of other remedies. If a

person is pursuing another remedy subject to a complaint under this policy, the District will continue with simultaneous investigation under this policy.

Deadlines

All deadlines under this procedure may be extended by the Complaint Manager as he or she deems appropriate. As used in this policy, *school business days* means days on which the District's main office is open.

Filing a Complaint

A person (hereinafter Complainant) who wishes to avail him or herself of this grievance procedure may do so by filing a complaint with any District Complaint Manager. The Complainant shall not be required to file a complaint with a particular Complaint Manager and may request a Complaint Manager of the same gender. The Complaint Manager may request the Complainant to provide a written statement regarding the nature of the complaint or require a meeting with a student's parent(s)/guardian(s). The Complaint Manager shall assist the Complainant as needed.

For bullying and cyber-bullying, the Complaint Manager shall process and review the complaint according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

Investigation

The Complaint Manager will investigate the complaint or appoint a qualified person to undertake the investigation on his or her behalf. The Complainant is a student, the Complaint Manager will notify his or her parent(s)/guardian(s) that they may attend any investigatory meetings in which their child is involved. The complaint and identity of the Complainant will not be disclosed except: (1) as required by law, this policy, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the Complainant.

The identity of any student witnesses will not be disclosed except: (1) as required by law or any collective bargaining agreement, or (2) as necessary to fully investigate the complaint, or (3) as authorized by the parent/guardian of the student witness, or by the student if the student is 18 years of age or older.

Within 30 school business days of the date the complaint was filed, the Complaint Manager shall file a written report of his or her findings with the Superintendent. The Complaint Manager may request an extension of time. If a complaint of sexual harassment contains allegations involving the Superintendent, the written report shall be filed with the Board, which will make a decision in accordance with the following section of this policy. The Superintendent will keep the Board informed of all complaints.

Decision and Appeal

Within 5 school business days after receiving the Complaint Manager's report, the Superintendent shall mail his or her written decision to the Complainant by U.S. mail, first class, as well as the Complaint Manager.

Within 10 school business days after receiving the Superintendent's decision, the Complainant may appeal the decision to the Board by making a written request to the Complaint Manager. The Complaint Manager shall promptly forward all materials relative to the complaint and appeal to the Board. Within 30 school business days, the Board shall affirm, reverse, or amend the Superintendent's decision or direct the Superintendent to gather additional information. Within 5 school business days of the Board's decision, the Superintendent shall inform the Complainant of the Board's action.

This grievance procedure shall not be construed to create an independent right to a Board hearing. The failure to strictly follow the timelines in this grievance procedure shall not prejudice any party.

Appointing Nondiscrimination Coordinator and Complaint Managers

The Superintendent shall appoint a Nondiscrimination Coordinator to manage the District's efforts to provide equal opportunity employment and educational opportunities and prohibit the harassment of employees, students, and others.

The Superintendent shall appoint at least one Complaint Manager to administer the complaint process in this policy. If possible, the Superintendent will appoint 2 Complaint Managers, one of each gender. The District's Nondiscrimination Coordinator may be appointed as one of the Complaint Managers.

The Superintendent shall insert into this policy and keep current the names, addresses, and telephone numbers of the Nondiscrimination Coordinator and the Complaint Managers.

Nondiscrimination Coordinator:

Dr. Todd Stirn
Name
275 South Street, P.O. Box 396
Address
Burlington, IL 60109

847-464-6005
Telephone

Complaint Managers:

Dr. Esther Mongan	Christopher Testone
Name	
275 South Street, P.O. Box 396	44W624 Plato Rd. P.O. Box 68.
Address	
Burlington, IL 60109	Burlington, IL 60109
847-464-6044	847-464-6030
Telephone	Telephone

LEGAL REF.: Age Discrimination in Employment Act, 29 U.S.C. §621 et seq.
Americans With Disabilities Act, 42 U.S.C. §12101 et seq.
Equal Employment Opportunities Act (Title VII of the Civil Rights Act), 42 U.S.C. §2000e et seq.
Equal Pay Act, 29 U.S.C. §206(d).
Genetic Information Nondiscrimination Act, 42 U.S.C. §2000ff et seq.
Immigration Reform and Control Act, 8 U.S.C. §1324a et seq.
Individuals With Disabilities Education Act, 20 U.S.C. §1400 et seq.

McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.
Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.
Title VI of the Civil Rights Act, 42 U.S.C. §2000d et seq.
Title IX of the Education Amendments, 20 U.S.C. §1681 et seq.
105 ILCS 5/2-3.8, 5/3-10, 5/10-20.7a, 5/10-22.5, 5/22-19, 5/24-4, 5/27.1, and 45/1-15.
Illinois Genetic Information Privacy Act, 410 ILCS 513/.
Illinois Whistleblower Act, 740 ILCS 174/1 et seq.
Illinois Human Rights Act, 775 ILCS 5/.
Victims' Economic Security and Safety Act, 820 ILCS 180, 56 Ill.Admin.Code Part 280.
Equal Pay Act of 2003, 820 ILCS 112.
23 Ill.Admin.Code §§1.240 and 200-40.

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Sexual Harassment), 6:140 (Education of Homeless Children), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Preventing Bullying, Intimidation, and Harassment), 8:70 (Accommodating Individuals with Disabilities), 8:110 (Public Suggestions and Complaints)

General Personnel

Personnel Records

The Superintendent or designee shall manage the maintenance of personnel records in accordance with State and federal law and School Board policy. Records, as determined by the Superintendent, are retained for all employment applicants, employees, and former employees given the need for the District to document employment-related decisions, evaluate program and staff effectiveness, and comply with government recordkeeping and reporting requirements. Personnel records shall be maintained in the District's administrative office, under the Superintendent's direct supervision.

Access to personnel records is available as follows:

1. An employee will be given access to his or her personnel records according to State law and guidelines developed by the Superintendent.
2. An employees's supervisor or other management employee who has an employment or business-related reason to inspect the record is authorized to have access.
3. Anyone having the respective employee's written consent may have access.
4. Access will be granted to anyone authorized by State or federal law to have access.
5. All other requests for access to personnel information are governed by Board policy 2:250, *Access to District Public Records*.

~~An employee will be given access to his or her personnel records according to State law and guidelines developed by the Superintendent. No one else may have access to an employee's personnel files and personal information except for: (1) a supervisor or management employee who has an employment or business related reason to inspect the record, or (2) anyone who has the employee's written consent~~.

The Superintendent or designee shall manage a process for responding to inquiries by a prospective employer concerning a current or former employee's job performance. The Superintendent shall execute the requirements in the Abused and Neglected Child Reporting Act whenever another school district asks for a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

When requested for information about an employee by an entity other than a prospective employer, the District will only confirm position and employment dates unless the employee has submitted a written request to the Superintendent or designee.

LEGAL REF.: 745 ILCS 46/10.
820 ILCS 40/1 et seq.
23 Ill.Admin.Code §1.660.

CROSS REF.: 2:250 (Access to District's Public Records), 7:340 (Student Records)

General Personnel

Family and Medical Leave

Leave Description

An eligible employee may use unpaid family and medical leave (FMLA leave), guaranteed by the federal Family and Medical Leave Act. The U.S. Department of Labor's rules (federal rules) implementing FMLA, as they may be amended from time to time, control FMLA leave. ~~for up to a combined total of 12 weeks each year~~

An eligible employee may take FMLA leave for up to a combined total of 12 weeks each 12-month period, beginning September 1 and ending August 31 of the next year.

During a single 12-month period, an eligible employee's FMLA leave entitlement may be extended to a total of 26 weeks of unpaid leave to care for a covered service member (defined herein in the federal rules) with a serious injury or illness. The "single 12-month period" is measured forward from the date the employee's first FMLA leave to care for the covered servicemember begins.

While FMLA leave is normally unpaid, the District shall concurrently run an employee's accrued compensatory time-off and/or paid leave for unpaid FMLA leave. All policies and rules regarding the use of paid leave apply when paid leave is substituted for unpaid FMLA leave. Any substitution of paid leave for unpaid FMLA leave will count against the employee's FMLA leave entitlement. Use of FMLA leave shall not preclude the use of other applicable unpaid leave that will extend the employee's leave beyond 12 weeks, provided that the use of FMLA leave shall not serve to extend such other unpaid leave. Any full workweek period during which the employee would not have been required to work, including summer break, winter break and spring break, is not counted against the employee's FMLA leave entitlement.

FMLA leave is available in one or more of the following instances:

1. The birth and first-year care of a son or daughter.
2. The adoption or foster placement of a son or daughter, including absences from work that are necessary for the adoption or foster care to proceed and expiring at the end of the 12-month period beginning on the placement date.
3. The serious health condition of an employee's spouse, child, or parent.
4. The employee's own serious health condition that makes the employee unable to perform the functions of his or her job.
5. ~~5.~~ The existence of a qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a covered military member on active duty or has been notified of an impending call or order to active duty as provided by federal rules ~~in support of a contingency operation. A "covered military member" must be either a member of a Reserve component or a retired member of the regular Armed Forces or Reserve. "Qualifying exigencies" exist in the following categories: short notice deployment, military events and related activities, childcare and school activities, financial and legal arrangements, rest and recuperation, post-deployment activities, and additional activities as provided in the FMLA regulations.~~
6. ~~6.~~ To care for the employee's spouse, child, parent, or next of kin who is a covered servicemember with a serious injury or illness as provided by federal rules. ~~A "covered servicemember" is a member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty for which he or she is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list.~~

If spouses are employed by the District, they may together take only 12-weeks for FMLA leaves when the reason for the leave is 1 or 2, above, or to care for a parent with a serious health condition, or a combined total of 26 weeks for item 6 above.

An employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules ~~regulations~~.

Eligibility

To be eligible for FMLA leave, an employee must be employed at a worksite where at least 50 employees are employed within 75 miles. In addition, one of the following provisions must describe the employee:

1. The employee has been employed by the District for at least 12 months and has been employed for at least 1,250 hours of service during the 12-month period immediately before the beginning of the leave. The 12 months an employee must have been employed by the District need not be consecutive. However, the District will not consider any period of previous employment that occurred more than seven ~~7~~ years before the date of the most recent hiring, except when the service break is due to fulfillment of a covered service obligation under the employee's Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 U.S.C. 4301 et sep. ~~National Guard or Reserve military service~~ or when a written agreement exists concerning the District's intention to rehire the employee.

Requesting Leave

If the need for the FMLA leave is foreseeable, an employee must provide the Superintendent or designee with at least 30 days' advance notice before the leave is to begin. If 30 days' advance notice is not practicable, the notice must be given as soon as practicable. The employee shall make a reasonable effort to schedule a planned medical treatment so as not to disrupt the District's operations, subject to the approval of the health care provider administering the treatment. The employee shall provide at least verbal notice sufficient to make the Superintendent or designee aware that he or she needs FMLA leave, and the anticipated timing and duration of the leave. Failure to give the required notice for a foreseeable leave may result in a delay in granting the requested leave until at least 30 days after the date the employee provides notice.

Certification

Within 15 calendar days or their next doctor's appointment after the Superintendent or designee makes a request for certification for a FMLA leave, an employee must provide one of the following:

1. When the leave is to care for the employee's covered family member with a serious heath condition, the employee must provide a certificate completed by the family member's health care provider.
2. When the leave is due to the employee's own serious health condition, the employee must provide a certificate completed by the employee's health care provider.
3. When the leave is to care for a covered servicemember with a serious illness or injury, the employee must provide a certificate completed by an authorized health care provider for the covered servicemember.
4. When the leave is because of a qualified exigency, the employee must provide: (a) a copy of the covered military member's active duty orders or other documentation issued by the military indicating that the military member is on active duty or call to active duty status, the dates of the covered military members active duty service and (b) a statement or description, signed by the employee, of appropriate facts regarding the qualifying exigency for which FMLA leave is requested.

The District may require an employee to obtain a second and third opinion at its expense when it has reason to doubt the validity of a medical certification.

The District may require recertification at reasonable intervals, but not more often than once every 30 days. Regardless of the length of time since the last request, the District may request recertification when the, (1) employee requests a leave extension, (2) circumstances described by the original certification change significantly, or (3) District receives information that casts doubt upon the continuing validity of the original certification. Recertification is at the employee's expense and must be provided to the District within 15 calendar days after the request. The District may request recertification every six ~~6~~ months in connection with any absence by an employee needing an intermittent or reduced schedule leave for conditions with a duration in excess of six ~~6~~ months.

Failure to furnish a complete and sufficient certification on forms provided by the District may result in a denial of the leave request.

Continuation of Health Benefits

During FMLA leave, employees are entitled to continuation of health benefits that would have been provided if they were working. Any share of health plan premiums being paid by the employee before taking the leave, must continue to be paid by the employee during the FMLA leave. A District's obligation to maintain health insurance coverage ceases if an employee's premium payment is more than 30 days late and the District notifies the employee at least 15 days before coverage will cease.

Changed Circumstances and Intent to Return

An employee must provide the Superintendent or designee reasonable notice of changed circumstances (i.e., within two ~~2~~ business days if the changed circumstances are foreseeable) that will alter the duration of the FMLA leave. The Superintendent or designee, taking into consideration all of the relevant facts and circumstances related to an individual's leave situation, may ask an employee who has been on FMLA leave for eight ~~8~~ consecutive weeks whether he or she intends to return to work.

Return to Work

If returning from FMLA leave occasioned by the employee's own serious health condition, the employee is required to obtain and present certification from the employee's health care provider that he or she is able to resume work.

An employee returning from FMLA leave will be given an equivalent position to his or her position before the leave, subject to: (1) permissible limitations the District may impose as provided in the FMLA or implementing regulations, and (2) the District's reassignment policies and practices.

Classroom teachers may be required to wait to return to work until the next semester in certain situations as provided by the FMLA regulations.

Implementation

The Superintendent or designee shall ensure that: (1) all required notices and responses to leave requests are provided to employees in accordance with the FMLA; and (2) this policy is implemented in accordance with the FMLA. In the event of a conflict between the policy and the FMLA or its regulations, the latter shall control. The terms used in this policy shall be defined as in the FMLA regulations.

LEGAL REF.: Family and Medical Leave Act, 29 U.S.C. §2601 et seq., 29 C.F.R. Part 825.

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:250 (Leaves of Absence), 5:310 (Compensatory Time-Off), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

Professional Personnel

Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. Substitutes will be limited to 120 hours per month unless there are extenuating circumstances as determined by administration or the exceptions below:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 school days.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 school days.

The Illinois Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

The School Board establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education within 5 business days after the employment of a substitute teacher in an emergency situation.

LEGAL REF.: 105 ILCS 5/21B-20(3) and 24-5.
23 Ill.Admin.Code §25.520.

CROSS REF.: 5:30 (Hiring Process and Criteria)

Students

Harassment of Students Prohibited

No person, including a District employee or agent, or student, shall harass, intimidate or bully another student on the basis of actual or perceived: ~~based upon a student's~~ race; color, national origin; military status; unfavorable discharge status from military service, sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or other distinguishing characteristics. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

~~Complaints of harassment, intimidation or bullying are handled according to the provisions on sexual harassment below. The Superintendent shall use reasonable measures to inform staff members and students that the District will not tolerate harassment, intimidation or bullying by including this policy in the appropriate handbooks.~~

Sexual Harassment Prohibited

Sexual harassment of students is prohibited. Any person, including a district employee or agent, or student, engages in sexual harassment whenever he or she makes sexual advances, requests sexual favors, and engages in other verbal or physical conduct of a sexual or sex-based nature, imposed on the basis of sex, that:

1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or
2. Has the purpose or effect of:
    a. Substantially interfering with a student's educational environment;
    b. Creating an intimidating, hostile, or offensive educational environment;
    c. Depriving a student of educational aid, benefits, services, or treatment; or
    d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.

The terms *intimidating*, *hostile*, and *offensive* include conduct that has the effect of humiliation, embarrassment, or discomfort. Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities. The term *sexual violence* includes a number of different acts. Examples of sexual violence include, but are not limited to, rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.

Making a Complaint: Enforcement

Students are encouraged to report claims or incidences of bullying, harassment, sexual harassment or any other prohibited conduct to the ~~who believe they are victims of sexual harassment or have witnessed sexual harassment, are encouraged to discuss the matter with the student~~ Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, or a Complaint Manager. A s~~S~~tudent may choose to report to a person of the student's same sex. Complaints will be kept confidential to the extent possible given the need to investigate. Students who make good faith complaints will not be disciplined.

An allegation that a student was a victim of any prohibited conduct perpetrated by another student shall be referred to ~~the one student was sexually harassed by another student shall be referred to~~ the Building Principal, Assistant Building Principal, or Dean of Students for appropriate action.

The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. At least one of these individuals will be female, and at least one will be male.

Nondiscrimination Coordinator:

Name	Dr. Todd Stirn
Address	275 South St, Box 396
	Burlington, IL 60109
Telephone No.	847-464-6005

Complaint Managers:

Name	Christopher Testone	Dr. Esther Mongan
Address	44W624 Plato Rd. P.O. Box 68.	275 South St, Box 396
	Burlington, IL 60109	Burlington, IL 60109
Telephone No.	847-464-6030	847-464-6005

The Superintendent shall use reasonable measures to inform staff members and students that the District will not tolerate sexual harassment, such as by including this policy in the appropriate handbooks.

Any District employee who is determined, after an investigation, to have engaged in sexual harassment will be subject to disciplinary action up to and including discharge. Any District student who is determined, after an investigation, to have engaged in sexual harassment will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the discipline policy. Any person making a knowingly false accusation regarding sexual harassment will likewise be subject to disciplinary action up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.: 20 U.S.C. §1681 et seq.
34 C.F.R. Part 106.
105 ILCS 5/10-22.5, 5/27-1, and 5/27-23.7.
775 ILCS 5/1-101 et seq., Illinois Human Rights Act
23 Ill.Admin.Code §200.10 et seq.
Davis v. Monroe County Board of Education, 119 S.Ct. 1661 (1999).
Franklin v. Gwinnett Co. Public Schools, 112 S.Ct. 1028 (1992).
Gebser v. Lago Vista Independent School District, 118 S.Ct. 1989 (1998).
West v. Derby Unified School District No. 260, 206 F.3d 1358 (10th Cir., 2000).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:20 (Workplace Harassment Prohibited), 7:10 (Equal Educational Opportunities); 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment) 7:185 (Teen Dating Violence Prohibited) 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

Students

Release Time for Religious Instruction/Observance

~~Religious Observance~~

A student shall be released from school, as an excused absence, ~~for the purpose of~~ to observe ~~ing~~ a religious holiday. The student's parent~~(s)~~/guardian~~(s)~~ must give written notice to the Building Principal ~~District~~ 5 days before the student's anticipated absence(s). ~~The parent(s)/guardian(s)'s written notification of the student's anticipated absence~~ This notice shall satisfy the District's requirement for a written excuse when the student returns to school.

The Superintendent shall develop and distribute to teachers appropriate procedures regarding student absences for a religious holiday which include a list of religious holidays on which students shall be excused from attendance, how teachers are notified of a student's impending absence, and the State law requirement that teachers provide the student an equivalent opportunity to make up any examination, study, or work requirement.

~~Religious Instruction~~

~~A student shall be released from school for a day or portion of a day for the purpose of religious instruction. A letter, requesting the student's absence and written by the student's parent(s)/guardian(s), must be given to the Building Principal at least 5 days before the day the student is to be absent.~~

LEGAL REF.: Religious Freedom Restoration Act, 775 ILCS 35/5.
105 ILCS 5/26-1 and 5/26-2b.

CROSS REF.: 7:70 (Attendance and Truancy)

Students

Agency and Police Interviews

~~All requests by agency or police officials to interview a student shall be handled according to procedures developed by the Superintendent.~~

The Superintendent shall develop procedures to manage requests by agency officials or police officers to interview students at school. Procedures will: (1) recognize individual student rights and privacy, (2) minimize potential disruption, (3) foster a cooperative relationship with public agencies and law enforcement, and (4) comply with State law.

LEGAL REF.: 55 ILCS 80/, Children's Advocacy Center Act
325 ILCS 5/1 et seq. Abused and Neglected Child Reporting Act
720 ILCS 5/31-1 et. seq., Interference with Public Officers Act
725 ILCS 120/ Rights of Crime Victims and Witness Act

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student ~~Discipline~~ Behavior)

Students

Vandalism

The School Board will seek restitution from students and their parents/guardians for vandalism or other student acts that cause damage to school property.

LEGAL REF.: 740 ILCS 115/.

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

Students

Administering Medicines to Students

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription medication until a completed and signed "School Medication Authorization Form" is submitted by the student's parent/guardian. No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Student/Parent Handbook, shall provide access to the parents/guardians of students, and a hard copy of the handbook upon request.

Self-Administration of Medication

A student may possess an epinephrine auto-injector, e.g. EpiPen®, and/or asthma medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed a School Medication Authorization Form. The School District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication or epinephrine auto-injector or the storage of any medication by school personnel. A student's parent/guardian must indemnify and hold harmless the School District and its employee sand agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine auto injector and/or medication or the storage of any medication by school personnel.

LEGAL REF.: 105 ILCS 5/10-20.14b, 5/10-22.21b, and 5/22-30.
23 Ill.Admin.Code §1.540.

CROSS REF.: 7:285 (Food Allergy Management)

ADMIN. PROC.: 7:270-AP1 (Dispensing Medication 7:270-E (School Medication Authorization Form)

Students

Restrictions on Publications; ~~Elementary Schools~~

School-Sponsored Publications and Web Sites

School-sponsored publications, productions, and web sites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School-Sponsored Publications Accessed or Distributed On-Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, MP3 files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, CD-ROM, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., data or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by School Board policy and Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. ~~Is distributed in kindergarten through eighth grade, and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students~~.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.: 105 ILCS 5/27-23.7
Hazelwood v. Kuhlmeier, 108 S.Ct. 562 (1988).
Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 89 S.Ct. 733 (1969).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:25 (Advertising and Distributing Materials in School Provided by Non-School Related Entities)

Students

Restrictions on Publications; High Schools

Definitions

School official means a Building Principal or designee.

School-sponsored media means any material that is prepared, substantially written, published, or broadcast by a student journalist, distributed or generally made available to members of the student body, and prepared under the direction of a student media advisor. It does not include media intended for distribution or transmission solely in the classroom in which the media is produced.

Student journalist means a public high school student who gathers, compiles, writes, edits, photographs, records, or prepares information for dissemination in school-sponsored media.

Student media adviser means an individual employed, appointed, or designated by the District to supervise or provide instruction relating to school-sponsored media.

School-Sponsored Media

School-sponsored publications, productions, and websites are governed by the Speech Rights of Student Journalists Act and the School Board policies. Student journalists may not use school-sponsored media that:

1. Is libelous, slanderous, or obscene;
2. Constitutes an unwarranted invasion of privacy;
3. Violates federal or State law, including the Constitutional rights of third parties; or
4. Incites students to:
    a. Commit an unlawful act;
    b. Violate any of the District's policies, including but not limited to (1) its educational mission in policies 1:30, *School District Philosophy* and 6:10, *Educational Philosophy and Objectives*, and (2) speech that is socially inappropriate or inappropriate due to the maturity of the students pursuant to policies 6:65, *Student Social and Emotional Development*, and 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; or
    c. Materially and substantially disrupt the orderly operation of the school.

All school-sponsored media shall comply with the ethics and rules of responsible journalism. Text that fits into numbers one (1) through four (4) above will not be tolerated and school officials and student media advisers may edit or delete such media material.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

No expression made by students in the exercise of freedom of speech or freedom of the press under this policy shall be deemed to be an expression of the District or an expression of Board policy.

Non-School Sponsored Publications Accessed or Distributed On Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, MP3 files, flash memory, etc.), or combinations of these

whether off-line (e.g., a printed book, CD-ROM, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., data or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, slanderous or obscene, or invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by School Board policy and Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use;
5. ~~Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. However, material from outside sources or the citation to such sources may be allowed, as long as the material to be distributed or accessed is primarily prepared by students; or~~
6. Incites students to violate any Board policies.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.: 105 ILCS 5/27-23.7
Speech Rights of Student Journalists Act, 105 ILCS 80/.
Hazelwood v. Kuhlmeier, 108 S.Ct. 562 (1988).
Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 89 S.Ct. 733 (1969)
Morse v. Frederick, 551 U.S. 393 (2007).

CROSS REF.: 1:30 (School District Philosophy), 6:10 (Educational Philosophy and Objectives), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 8:25 (Advertising and Distributing Materials in School Provided by Non-School Related Entities)

Students

Student Fund-Raising Activities

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:

~~Only the following organizations may solicit students on school grounds during school hours or during any school activity to engage in fund-raising activities:~~

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives:

~~The Superintendent's implementing procedures shall provide that:~~

1. Fund-raising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items.
3. Participation in fund-raising efforts must be voluntary.
4. Student safety must be paramount.
5. For school-sponsored student organizations, a school staff member must supervise the fund-raising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fund-raising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.
8. Any fund-raising efforts that solicit donor messages for incorporation into school property (e.g., tiles or bricks) or placement upon school property (e.g., posters or placards) must:
    a. Develop viewpoint neutral guidelines for the creation of messages;
    b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
    c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are "solely the expression of the individual donors and not an endorsement of any message's content by the District."

LEGAL REF.: 105 ILCS 5/10-20.19(3).
23 Ill. Admin. Code Part 305, School Food Service.

CROSS REF.: 4:90 (Activity Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

Students

Student Use of Buildings - Equal Access

Student groups, clubs, ~~or organizations~~ that are not school sponsored are granted free use of ~~or directed may meet on~~ school premises for a meeting or series of meetings under ~~provided their meeting fulfills all of~~ the following conditions:

1. The meeting is held during those noninstructional times identified by the Superintendent or designee for noncurricular student groups, clubs, or organizations to meet. "Noninstructional time" means time set aside by the school before actual classroom instruction begins or after actual classroom instruction ends. "Noncurricular student groups" are those student groups, clubs, or organizations that do not directly relate to the curriculum.
2. All noncurriculum related student groups that are not District sponsored receive substantially the same treatment.
3. The meeting is student-initiated, meaning that the request is made by a student~~(s)~~.
4. Attendance at the meeting is voluntary.
5. The school will not sponsor the meeting.
6. School employees are present at religious meetings only in a non-participatory capacity.
7. The meeting and/or any activities during the meeting do not materially or substantially interfere with the orderly conduct of educational activities.
8. Non-school persons do not direct, conduct, control, or regularly attend the meetings.
9. The school retains its authority to maintain order and discipline.
10. A school staff member or other responsible adult is present in a supervisory capacity.
11. The Superintendent or designee approves the meeting or series of meetings.

The Superintendent or designee shall develop administrative procedures to implement this policy.

LEGAL REF.: Equal Access Act, 20 U.S.C. §4071 et seq.
Board of Education of Westside Community School Dist. v. Mergens, 496 U.S. 226, 110 S.Ct. 2356, 110 L.Ed.2d 191 (1990).
Gernetzke v. Kenosha Unified School Dist. No. 1, 274 F.3d 464 (7th Cir. 2001), *cert. denied*, 122 S.Ct. 1606.

CROSS REF.: 7:10 (Equal Education Opportunities), 8:20 (Community Use of School

Community Relations

Advertising and Distributing Materials in Schools Provided by Non-School Related Entities

No material or literature shall be posted or distributed that would: (1) disrupt the educational process, (2) violate the rights or invade the privacy of others, (3) infringe on a trademark or copyright, or (4) be defamatory, obscene, vulgar, or indecent. No material, literature, or advertisement shall be posted or distributed without advance approval as described in this policy.

Community, Educational, Charitable, or Recreational Organizations

Community, educational, charitable, recreational, or similar groups may, under procedures established by the Superintendent, advertise events pertinent to students' interests or involvement. ~~This may include displaying posters in areas reserved for community posters, having flyers distributed to students, or being included in the school's or District's website where appropriate~~. All advertisements ~~material and literature~~ must (1) be student-oriented, (2) prominently display the sponsoring organization's name, and (3) be approved in advance by the Superintendent or designee, The District reserves the right to decide where and when any advertisement or flyer is distributed, displayed or posted. ~~and have the sponsoring organization's name prominently displayed~~.

Commercial Companies and Political Candidates or Parties

Commercial companies may purchase space for their advertisements in or on: (1) athletic field fences; (2) athletic, theater, or music programs; (3) student newspapers or yearbooks, (4) scoreboards; or (5) other appropriate location. The advertisements must be consistent with this policy and its implementing procedures and be appropriate for display in a school context. Prior ~~must be~~ approval ~~ed by~~ from the ~~School~~ Board is needed for advertisements on athletic fields, scoreboards, or other building locations. Prior approval from the Superintendent or designee is required for advertisements on athletic, theater, or music programs; student newspapers and yearbooks and any commercial material related to graduation, class pictures, or class rings. ~~No Board approval is needed for commercial material related to graduation, class pictures, or class rings.~~

No individual or entity may advertise or promote its interests by using the names or pictures of the School District, any District school or facility, staff members, or students except as authorized by and consistent with administrative procedures and approved by the Board.

Material from candidates and political parties will not be accepted for posting or distribution, except when used as part of the curriculum.

LEGAL REF.: Berger v. Rensselaer Central School Corp., 982 F.2d 1160 (7th Cir. 1993), *cert. denied*, 113 S.Ct. 2344 (1993).
DiLoreto v. Downey Unified School Dist., 196 F.3d 958 (9th Cir. 1999).
Hedges v. Wauconda Community Unit School Dist., No. 118, 9 F.3d 5 (7th Cir. 1993).
Lamb's Chapel v. Center Moriches Union Free School Dist., 113 S.Ct. 2141 (1993).
Sherman v. Community Consolidated School Dist. 21, 8 F.3d 1160 (7th Cir. 1993), *cert. denied*, 114 S.Ct. 2109 (1994).

CROSS REF.: 7:325 (Student Fund-Raising Activities), 7:330 (Student Use of Buildings - Equal Access)

Community Relations

Gifts to the District

The School Board appreciates ~~accepts~~ gifts from any education foundation ~~or~~ other entities, or individuals. All gifts must adhere to each of the following: ~~provided the gift can be used in a manner compatible with the Board's educational objectives and policies. While the Board encourages unrestricted gifts, donations to fund specific projects are acceptable if the project is approved by the Board. All gifts received become the School District's property.~~

1. Be accepted by the Board or, if less than $500.00 in value, the Superintendent or designee. Individuals should obtain a pre-acceptance commitment before identifying the District, any school, or school program or activity as a beneficiary in any fundraising attempt, including without limitation, any Internet fundraising attempt.
2. Be given without a stated purpose or with a purpose deemed by the party with authority to accept the gift to be compatible with the Board's educational objectives and policies.
3. Be consistent with the District's mandate to provide equal educational and extracurricular opportunities to all students in the District as provided in Board policy 7:10, *Equal Educational Opportunities.* State and federal laws required the District to provide equal treatment for members of both sexes to educational programming, extracurricular activities and athletics. This includes the distribution of athletic benefits and opportunities.
4. Permit the District to maintain resource equity among its learning centers.
5. Be viewpoint neutral. The Superintendent or designee shall manage a process for the review and approval of donations involving the incorporation of messages into or placing messages upon school property.
6. Comply with all laws applicable to the District including, without limitation, the Americans with Disabilities Act, the Prevailing Wage Act, the Health/Life Safety Code for Public Schools, and all applicable procurement and bidding requirements.

The District will provide equal treatment to all individuals and entities seeking to donate money or a gift. Upon acceptance, all gifts become the District's property. The acceptance of a gift is not an endorsement by the Board, District, or school of any product, service, activity, or program. The method of recognition is determined by the party accepting the gift.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Education Amendments implemented by 34 C.F.R. Part 106.
105 ILCS 5/16-1.
23 Ill.Admin.Code §200.40.

CROSS REF.: 4:60 (Purchases and Contracts), 4:150 (Facility Management and Building Programs), 6:10 (Educational Philosophy and Objectives), 6:210 (Instructional Materials), 7:10 (Equal Educational Opportunities)

LEGAL REF.: 105 ILCS 5/16-1.

Community Relations

Parent Organizations and Booster Clubs

Parent organizations and booster clubs are invaluable resources to the District's schools. While parent organizations and booster clubs have no administrative authority and cannot determine District policy, the School Board welcomes their suggestions and assistance.

Parent organizations and booster clubs may be recognized by the School Board and permitted to use the District's name, a District school's name, or a District school's team name, or any logo attributable to the District provided they first receive the Superintendent or designee's express written consent. Consent to use one of the above-mentioned names or logos will generally be granted if the organization or club has by-laws containing the following:

1. The organization's or club's name and purpose, such as, to enhance students' educational experiences, to help meet educational needs of students, to provide extra athletic benefits to students, to assist specific sports teams or academic clubs through financial support, or to enrich extracurricular activities.
2. The rules and procedures under which it operates.
3. An agreement to adhere to all Board policies and administrative procedures.
4. A statement that membership is open and unrestricted, meaning that membership is open to all parent(s)/guardian(s) of students enrolled in the school, District staff, and community members.
5. A statement that the District is not, and will not be, responsible for the organization's or club's business or the conduct of its members.
6. An agreement to maintain and protect its own finances.
7. A recognition that money given to a school cannot be earmarked for any particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the District to use at its discretion. The School Board's legal obligation to comply with Title IX by providing equal athletic opportunity for members of both genders will supercede an organization or club's recommendation.

Permission to use one of the above-mentioned names or logos may be rescinded at any time and does not constitute permission to act as the District's representative. At no time does the District accept responsibility for the actions of any parent organization or booster club regardless of whether it was recognized and/or permitted to use any of the above-mentioned names or logos. The Superintendent shall designate an administrative staff member to serve as the recognized liaison to parent organizations or booster clubs. The liaison will serve as a resource person and provide information about school programs, resources, policies, problems, concerns, and emerging issues. Building staff will be encouraged to participate in the organizations.

Community Relations

Public Suggestions and Concerns ~~Complaints~~

The School Board is interested in receiving ~~complaints and~~ suggestions and concerns from members of the community. Any individual may make a suggestion or express a concern ~~complaint~~ at any District or School office. All suggestions and/or concerns ~~complaints~~ will be referred to the appropriate level staff member or District administrator who is most able to respond in a timely manner. Each concern ~~complaint~~ or suggestion shall be considered on its merit.

An individual who is not satisfied ~~after following the channels of authority~~, may file a grievance under Board policy 2:260 ~~the~~ Uniform Grievance Procedure. The Board encourages, but does not require, individuals to follow the channels of authority prior to filing a grievance. Neither this policy nor the Uniform Grievance Procedure ~~shall not be construed to~~ creates an independent right to a hearing before the Board.

CROSS REF.: 2:140 (Communications To and From the Board), 2:230 (Public Participation at School Board Meetings and Petitions to the Board), 2:260 (Uniform Grievance Procedure), 3:30 (Chain of Command), 6:260 (Complaints About Curriculum, Instructional Materials and Programs), 8:10 (Connection with the Community)

Central High School
Course Change Proposal
Phase 2: Department Chair/H.S. Curriculum Team

Course Title:

- **BIOLOGICAL SCIENCE APPLICATIONS IN (BSAA): ANIMALS (current)**

Proposal approved (%) _____

Proposal not approved (%) _____

AGRICULTURE

Course Length (proposed and/or current):

- Current= 1 semester

Grade Level Served:
10-12

Teacher/Department Submitting:
Greene/CTE

Prerequisite(s):

Prerequisite: Intro Ag. Sci. or Instructor approval

Indicate type of proposal:

Requiring a consensus:

A. Request to add a new course _____
   a. Complete questions 1, 2, 4, 5, 6, and 7
B. Request to change course length _____
   a. Complete questions 1, 2, 3, 6, and 7

Information only: (Complete questions 1, 2, 3, 6, and 7 for all)

C. Request to change prerequisite _____
D. Request to change course sequence/drop __X____
E. Request to change course name _____

1) What are the curriculum objectives for this new course or change?

n/a

2) Why is this course or change needed?

The curriculum for this course is now absorbed into Veterinary Science 1

3) If requesting a change, what are the prior course trends and why would this change be beneficial?

This course will be beneficial to students completing this career pathway in the proper sequence, which prepares students to enter the workplace with as a veterinary assistant (certification included)

4) Are there other courses that cover similar curriculum objectives or that overlaps this course proposal? If so, please list course(s) and objectives.

5) What will be the cost to implement this course? (Please estimate cost of books, manuals, other materials etc. that would be needed)

6) What other course(s) might be affected if this course is changed or offered and how?

There would be no effect from this change as it would just be absorbed into the proposed year long veterinary science 1

7) What other information would you like the Curriculum Committee to consider as they review this proposal?

_____ _____

Name of person(s) making this proposal Date

If approved by Department Chair/High School Curriculum Committee, proposal will move to Phase 3.

Phase 3
Curriculum Coordinating Council and Board of Education

Curriculum Coordination Council Information Meeting Date: _____

Board of Education Information Meeting Date: _____

Board of Education Approval Meeting Date: _____

Approved ☐

Rejected ☐

Comments: _____

_____

_____

Central High School
Course Change Proposal
Phase 2: Department Chair/H.S. Curriculum Team

Course Title:
- Veterinary Technology (current)
- **Proposed: Veterinary Science 1**

Proposal approved (%) _____

Proposal not approved (%) _____

Course Length (proposed and/or current):
- Current= 1 semester
- **Proposed= 1 year**

Grade Level Served:
11-12 (10th grade with department chair approval)

Teacher/Department Submitting:
Greene/CTE

Prerequisite(s):
Introduction to Agriculture and "C" in chemistry or Department Chair approval

Indicate type of proposal:

Requiring a consensus:

A. Request to add a new course _____
   a. Complete questions 1, 2, 4, 5, 6, and 7

B. Request to change course length __X____
   a. Complete questions 1, 2, 3, 6, and 7

Information only: (Complete questions 1, 2, 3, 6, and 7 for all)

C. Request to change prerequisite _____
D. Request to change course sequence/drop _____
E. **Request to change course name _X____**

1) What are the curriculum objectives for this new course or change?

This current course will be expanded to include some of the objectives covered in animal science, but also include new requirements that will set students up for taking Veterinary Science 2 and completing the Veterinary Assistant Certificate. Some of those topics include anatomy & physiology of small animals, animal restraint, equipment identification, performing a wellness exam, etc.

2) Why is this course or change needed?

The new Regional agreement requires the same career pathway model, which also aligns and supports the new indicators for an accredited CTE program.

3) If requesting a change, what are the prior course trends and why would this change be beneficial?

This course will be beneficial to students completing this career pathway in the proper sequence, which prepares students to enter the workplace with as a veterinary assistant (certification included)

4) Are there other courses that cover similar curriculum objectives or that overlaps this course proposal? If so, please list course(s) and objectives.

5) What will be the cost to implement this course? (Please estimate cost of books, manuals, other materials etc. that would be needed)

6) What other course(s) might be affected if this course is changed or offered and how?

With the adoption of this proposed course length, we will be dropping the semester BSAA - Animal Science course, which would then leave no effect to the added length of this course.

7) What other information would you like the Curriculum Committee to consider as they review this proposal?

In order for students to complete the veterinary assistant certificate and also potentially receive college credit in the veterinary field, we must adhere to the curriculum and topics that will be covered in the written and performance exam. In order to cover these topics and meet the American Veterinary Medical Association Standards, we must lengthen this course to ensure student success.

_____ _____

Name of person(s) making this proposal Date

If approved by Department Chair/High School Curriculum Committee, proposal will move to Phase 3.

Phase 3
Curriculum Coordinating Council and Board of Education

Curriculum Coordination Council Information Meeting Date: _____

Board of Education Information Meeting Date: _____

Board of Education Approval Meeting Date: _____

Approved ☐

Rejected ☐

Comments: _____

_____

_____

Central High School
Course Change Proposal
Phase 2: Department Chair/H.S. Curriculum Team

Course Title:
- Veterinary Technology (current)
- **Proposed: Veterinary Science 2**

Proposal approved (%) _____

Proposal not approved (%) _____

Course Length (proposed and/or current):
- Current= 1 semester
- **Proposed= 1 year**

Grade Level Served:
11-12

Teacher/Department Submitting:
Greene/CTE

Prerequisite(s):
Veterinary Science 1 or Department Chair approval

Indicate type of proposal:

Requiring a consensus:

A. Request to add a new course _____
   a. Complete questions 1, 2, 4, 5, 6, and 7

B. Request to change course length __X____
   a. Complete questions 1, 2, 3, 6, and 7

Information only: (Complete questions 1, 2, 3, 6, and 7 for all)

C. Request to change prerequisite _____
D. Request to change course sequence/drop _____
E. **Request to change course name _X____**

1) What are the curriculum objectives for this new course or change?

This course will cover the same objectives already offered in Vet Tech 2, but also add objectives that must be met in order for a student to receive their veterinary assistant certificate and also earn college credit. Some of the course topics that will be added include, taking blood samples and blood smears, performing a fecal and urine analysis, basic grooming techniques, parasitology, posology, etc.

2) Why is this course or change needed?

The new Regional agreement requires the same career pathway model, which also aligns and supports the new indicators for an accredited CTE program.

This course must also be changed in order to allow the students to meet the guidelines set by the American Veterinary Medical Association in order to receive their industry certificate. This will also allow ample time for a licensed veterinarian or veterinary technician to observe over 200 plus performance skills required to achieve the certificate.

3) If requesting a change, what are the prior course trends and why would this change be beneficial?

This course will be beneficial to students completing this career pathway in the proper sequence, which prepares students to enter the workplace with as a veterinary assistant (certification included)

4) Are there other courses that cover similar curriculum objectives or that overlaps this course proposal? If so, please list course(s) and objectives.

5) What will be the cost to implement this course? (Please estimate cost of books, manuals, other materials etc. that would be needed)

6) What other course(s) might be affected if this course is changed or offered and how?

Since this is an elective course, other elective courses may be affected due to the addition of making this a year long course.

7) What other information would you like the Curriculum Committee to consider as they review this proposal?

In order for students to complete the veterinary assistant certificate and also potentially receive college credit in the veterinary field, we must adhere to the curriculum and topics that will be covered in the written and performance exam. In order to cover these topics and meet the American Veterinary Medical Association Standards, we must lengthen this course to ensure student success.

_____ _____

Name of person(s) making this proposal Date

If approved by Department Chair/High School Curriculum Committee, proposal will move to Phase 3.

Phase 3
Curriculum Coordinating Council and Board of Education

Curriculum Coordination Council Information Meeting Date: _____

Board of Education Information Meeting Date: _____

Board of Education Approval Meeting Date: _____

Approved ☐

Rejected ☐

Comments: _____

_____

_____

Central High School
Course Change Proposal
Phase 2: Department Chair/H.S. Curriculum Team

Course Title:

- **Computer Applications**

Proposal approved (%) _____

Proposal not approved (%) _____

Course Length (proposed and/or current):
Semester

Grade Level Served:
9-12

Teacher/Department Submitting:
CTE/Greene

Prerequisite(s):

Indicate type of proposal:

Requiring a consensus:

A. Request to add a new course _____
   a. Complete questions 1, 2, 4, 5, 6, and 7
B. Request to change course length _____
   a. Complete questions 1, 2, 3, 6, and 7

Information only: (Complete questions 1, 2, 3, 6, and 7 for all)

C. Request to change prerequisite _____
D. Request to change course sequence/drop __X____
E. Request to change course name _X_____

1) What are the curriculum objectives for this new course or change?

This course curriculum is taught within Microsoft certifications (Word & Excel). This software will now be inserted in the Fundamentals of Business (future Business & Technology) as projects. Because of this change, the content reflects the content as noted by ISBE.

2) Why is this course or change needed?

Accurate reporting to state and better communication to students.

3) If requesting a change, what are the prior course trends and why would this change be beneficial?

This course name accurately reflects the content.

4) Are there other courses that cover similar curriculum objectives or that overlaps this course proposal? If so, please list course(s) and objectives.

5) What will be the cost to implement this course? (Please estimate cost of books, manuals, other materials etc. that would be needed)

6) What other course(s) might be affected if this course is changed or offered and how?

The Fundamentals of Business (Business & Technology) course will incorporate skills taught in the Computer Applications course. To keep the course would be a duplication of skills taught. See request to drop Computer Applications. CTE wants to prepare students to take Microsoft certification test, which requires higher skill level and is recognized as an Industry standard certification in the workplace. Computer Applications teaches Word & Excel though with less rigor.

7) What other information would you like the Curriculum Committee to consider as they review this proposal?

Please ask if there are questions.

_____ _____

Name of person(s) making this proposal Date

If approved by Department Chair/High School Curriculum Committee, proposal will move to Phase 3.

Phase 3
Curriculum Coordinating Council and Board of Education

Curriculum Coordination Council Information Meeting Date: _____

Board of Education Information Meeting Date: _____

Board of Education Approval Meeting Date: _____

Approved ☐

Rejected ☐

Comments: _____

_____

_____

Central High School
Course Change Proposal
Phase 2: Department Chair/H.S. Curriculum Team

Course Title:
Fundamentals of Business (current)

- **Business & Technology (proposed)**

Course Length (proposed and/or current):

Semester

Grade Level Served:
9-12

Teacher/Department Submitting:
CTE/Greene

Prerequisite(s):
Department Chair approval (instead of teacher approved)

Indicate type of proposal:

Proposal approved (%) _____
Proposal not approved (%) _____

Requiring a consensus:

A. Request to add a new course _____
   a. Complete questions 1, 2, 4, 5, 6, and 7
B. Request to change course length _____
   a. Complete questions 1, 2, 3, 6, and 7

Information only: (Complete questions 1, 2, 3, 6, and 7 for all)

C. Request to change prerequisite __X____
D. Request to change course sequence/drop _____
E. Request to change course name _X_____

1) What are the curriculum objectives for this new course or change?

This Microsoft software will now be inserted in the Fundamentals of Business (future Business & Technology) as projects. Because of this change, the title reflects the content as noted by ISBE.

2) Why is this course or change needed?

Accurate reporting to state and better communication to students.

3) If requesting a change, what are the prior course trends and why would this change be beneficial?

This course name accurately reflects the content.

4) Are there other courses that cover similar curriculum objectives or that overlaps this course proposal? If so, please list course(s) and objectives.

5) What will be the cost to implement this course? (Please estimate cost of books, manuals, other materials etc. that would be needed)

6) What other course(s) might be affected if this course is changed or offered and how?

This course will incorporate skills taught in the Computer Applications course. To keep the course would be a duplication of skills taught. See request to drop Computer Applications.

7) What other information would you like the Curriculum Committee to consider as they review this proposal?

Please ask if there are questions.

_____ _____

Name of person(s) making this proposal Date

If approved by Department Chair/High School Curriculum Committee, proposal will move to Phase 3.

Phase 3
Curriculum Coordinating Council and Board of Education

Curriculum Coordination Council Information Meeting Date: _____

Board of Education Information Meeting Date: _____

Board of Education Approval Meeting Date: _____

Approved ☐

Rejected ☐

Comments: _____

_____

_____

Central Community Unit School District 301
Student Enrollment Report

Date October 12, 2017

School	Count	EE	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Current Total	Last Month Total	Change
Country Trails	**2017**		**78**	**117**	**100**	**116**	**112**	**95**								**618**	617	+1
	2016		112	98	117	111	97	95								630		
H.B. Thomas	**2017**	**81**	**88**	**104**	**94**	**95**	**76**	**83**								**621**	619	+2
	2016	81	95	86	91	70	81	78								582		
Lily Lake	**2017**		**32**	**27**	**47**	**36**	**34**	**35**								**211**	211	0
	2016		24	43	33	31	35	31								197		
Prairie View	**2017**		**96**	**120**	**105**	**114**	**103**	**107**								**645**	644	+1
	2016		122	106	102	103	109	80								622		
Prairie Knolls MS	**2017**								**311**	**330**						**641**	641	0
	2016								321	332						653		
Central MS	**2017**										**340**					**340**	340	0
	2016										283					283		
Central HS	**2017**											**278**	**286**	**253**	**261**	**1078**	1081	-3
	2016											261	256	251	256	1024		
TOTAL DISTRICT	Head	81	294	368	346	361	325	320	311	330	340	278	286	253	261	4154	**4153**	
		81	353	333	343	315	322	284	321	332	279	261	256	251	256	3991		
Special Education																		
Out-of-District			1	7	1	4	1	9	2	7	2	2	4	4	15	59		

Contract Class Size Language	Aide/Split
Kindergarten - 2	23/26
Grade 3 - 5	25/28
Grade 6-8	30 split
Grades 9th -12th	31 split

6th Day Enrollment	Year to Date +/-
4146	**-6**

6th day 2016-207 4005