

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA15

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2015

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 06-016-0810-02</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement: Schiller Park School District 81</p> <p>Address: 9760 Soreng Avenue</p> <p>City: Schiller Park</p> <p>Email Address:</p> <p>Zip Code: 60176</p> <p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Quali <input type="checkbox"/> Advers <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): Dr. Kimberly Boryszewski</p> <p>Email Address: kboryszewski@sd81.org</p> <p>Telephone: 847-671-1816 x 2101</p> <p>Signature & Date:</p>	<p align="center">Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p align="center">Filing Status: Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p> <p align="center">A-133 Single Audit Status:</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p>Township Treasurer Name (type or print)</p> <p>Signature & Date:</p>	<p align="center">Certified Public Accountant Information</p> <p>Name of Auditing Firm: Crowe Horwath LLP</p> <p>Name of Audit Manager: Christine Torres</p> <p>Address: One Mid America Plaza</p> <p>City: Oak Brook State: IL Zip Code: 60522-3697</p> <p>Phone Number: 630-706-2074 Fax Number: 630-574-1608</p> <p>IL. License Number: 066-004207 Expiration Date: 9/30/18</p> <p>Email Address: christine.torres@crowehorwath.com</p> <p align="center">ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> <p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>
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* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/15)

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

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7 - 8
Statements of Revenues Received/Revenues (All Funds).....	Revenues	9 - 14
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	15 - 22
Supplementary Schedules		
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule.....	ARRA Sched	23
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	24
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	26
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	27
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	28 - 29
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICR Computation	30
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	31
Administrative Cost Worksheet	AC	32
Itemization Schedule	ITEMIZATION	33
Reference Page	REF	34
Notes, Opinion Letters, etc.....	Opinion-Notes	35
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	36
Audit Checklist/Balancing Schedule	AUDITCHECK	=
A-133 Single Audit Section		
Annual Federal Compliance Report.....	A-133 Cover - CAP	37 - 46

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

Note: Adobe Acrobat (*.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment Manager and they will be embedded for you.

Submit Paper Copy of AFR with Signatures

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

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

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

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

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

[Single Audit Act A-133](#)

Qualifications of Auditing Firm

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]*
- 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]*
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act. [30 ILCS 115/12]*
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]*
- 14. **At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.**
ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 7/1/91 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2014, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2014		Equalized Assessed Valuation (EAV):		302,810,026	
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.030538	0.004919	0.002577	0.038030	0.000064

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
17,208,476	15,683,086	1,525,390	14,064,863

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates	
0	0	0	0	0	+
Other	Total				
0	0				

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

D. Long-Term Debt

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

- a. 6.9% for elementary and high school districts, 20,893,892
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	21,691,338

E. Material Impact on Financial Position

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

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

Comments:

The EAV has been decreasing from year to year since 2008. See Exhibit 11 in the financial statements that are imbedded for details on the decrease. In 2008 the EAV was \$491,157,339. In 2014, it has decreased to \$302,810,026.

AL PROFILE SUMMARY

(reference to the Financial Profile)

www.isbe.net/sfms/p/profile.htm

District Name: Schiller Park School District 81
District Code: 06-016-0810-02
County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score	4
		14,064,863.00	0.817	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	17,208,476.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score	4
		15,683,086.00	0.911	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	17,208,476.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00		Value	1.40
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0		
Possible Adjustment:					

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score	4
		14,189,542.00	325.71	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	43,564.13		Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score	4
		0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	9,788,485.50		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score	1
		21,691,338.00	(3.81)	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		20,893,891.79		Value	0.10

Total Profile Score: 3.70 *

Estimated 2016 Financial Profile Designation: RECOGNITION

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

ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups	
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)													
Cash (Accounts 111 through 115) ¹		8,896,781	1,633,032	466,354	1,268,926	488,068	22,691	2,390,803		44,199	59,141		
Investments	120												
Taxes Receivable	130	4,990,573	764,868	1,488,194	400,656	235,342		10,008					
Interfund Receivables	140												
Intergovernmental Accounts Receivable	150	932,780			538,805								
Other Receivables	160	636	130	16	86	33	3	262		5			
Inventory	170												
Prepaid Items	180												
Other Current Assets (Describe & Itemize)	190												
Total Current Assets		14,820,770	2,398,030	1,954,564	2,208,473	723,443	22,694	2,401,073	0	44,204	59,141		
CAPITAL ASSETS (200)													
Works of Art & Historical Treasures	210												
Land	220												
Building & Building Improvements	230											741,465	
Site Improvements & Infrastructure	240											26,794,984	
Capitalized Equipment	250											1,642,902	
Construction in Progress	260												
Amount Available in Debt Service Funds	340												520,581
Amount to be Provided for Payment on Long-Term Debt	350												21,170,757
Total Capital Assets												29,179,351	21,691,338
CURRENT LIABILITIES (400)													
Interfund Payables	410												
Intergovernmental Accounts Payable	420												
Other Payables	430	126,459	99,225		9,882	8,879							
Contracts Payable	440												
Loans Payable	460												
Salaries & Benefits Payable	470	584,946	25,593		11,423								
Payroll Deductions & Withholdings	480												
Deferred Revenues & Other Current Liabilities	490	5,323,015	737,006	1,433,983	836,291	226,769		9,643					
Due to Activity Fund Organizations	493										59,141		
Total Current Liabilities		6,034,420	861,824	1,433,983	857,596	235,648	0	9,643	0	0	59,141		
LONG-TERM LIABILITIES (500)													
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												21,691,338
Total Long-Term Liabilities													21,691,338
Reserved Fund Balance	714	645,263		520,581	765,480	487,795	22,694			44,204			
Unreserved Fund Balance	730	8,141,087	1,536,206		585,397			2,391,430					
Investment in General Fixed Assets												29,179,351	
Total Liabilities and Fund Balance		14,820,770	2,398,030	1,954,564	2,208,473	723,443	22,694	2,401,073	0	44,204	59,141	29,179,351	21,691,338

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
Local Sources	1000	9,312,849	1,659,300	2,758,423	952,114	584,171	2	45,824	0	34
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
State Sources	3000	3,613,624	8,720	0	285,294	0	0	0	0	0
Federal Sources	4000	1,330,751	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		14,257,224	1,668,020	2,758,423	1,237,408	584,171	2	45,824	0	34
Receipts/Revenues for "On Behalf" Payments ²	3998	2,394,325								
Total Receipts/Revenues		16,651,549	1,668,020	2,758,423	1,237,408	584,171	2	45,824	0	34
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	8,418,112				199,616				
Support Services	2000	4,333,827	1,553,963		800,615	265,225	0		0	0
Community Services	3000	179,546	0		0	19,382				
Payments to Other Districts & Governmental Units	4000	397,023	0	0	0	0	0			0
Debt Service	5000	0	0	2,735,022	0	0			0	0
Total Direct Disbursements/Expenditures		13,328,508	1,553,963	2,735,022	800,615	484,223	0		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,394,325	0	0	0	0	0		0	0
Total Disbursements/Expenditures		15,722,833	1,553,963	2,735,022	800,615	484,223	0		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		928,716	114,057	23,401	436,793	99,948	2	45,824	0	34
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990	154,650								
Total Other Sources of Funds		154,650	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
Transfer of Working Cash Fund Interest ¹²	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			

Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
Total Other Sources/Uses of Funds		154,650	0	0	0	0	0	0	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/ Disbursements and Other Uses of Funds		1,083,366	114,057	23,401	436,793	99,948	2	45,824	0	34
Fund Balances - July 1, 2014		7,702,984	1,422,149	497,180	914,084	387,847	22,692	2,345,606		44,170
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances - June 30, 2015		8,786,350	1,536,206	520,581	1,350,877	487,795	22,694	2,391,430	0	44,204
Change in Fund Balance FY09 - FY10		1,083,366.00	114,057.00	23,401.00	436,793.00	99,948.00	2.00	45,824.00	0.00	34.00

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies (1110-1120) ⁷		8,683,044	1,404,431	2,758,063	732,934	202,503		43,861		
Leasing Purposes Levy ⁸	1130									
Special Education Purposes Levy	1140	277,779								
FICA/Medicare Only Purposes Levies	1150					231,295				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		8,960,823	1,404,431	2,758,063	732,934	433,798	0	43,861	0	0
PAYMENTS IN LIEU OF TAXES										
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes ⁹	1230	97,190	167,905		210,684	150,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		97,190	167,905	0	210,684	150,000	0	0	0	0
TUITION										
Regular - Tuition from Pupils or Parents (In State)	1311									
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342	9,338								
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		9,338								
TRANSPORTATION FEES										
Regular - Transp Fees from Pupils or Parents (In State)	1411									
Regular - Transp Fees from Other Districts (In State)	1412				4,072					
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									

Adult - Transp Fees from Other Districts (In State)	1452										
Adult - Transp Fees from Other Sources (In State)	1453										
Adult - Transp Fees from Other Sources (Out of State)	1454										
Total Transportation Fees					4,072						
EARNINGS ON INVESTMENTS											
Interest on Investments	1510	9,685	1,431	360	1,128	373	2	1,963			34
Gain or Loss on Sale of Investments	1520										
Total Earnings on Investments		9,685	1,431	360	1,128	373	2	1,963	0		34
FOOD SERVICE											
Sales to Pupils - Lunch	1611	83,293									
Sales to Pupils - Breakfast	1612	6,735									
Sales to Pupils - A la Carte	1613										
Sales to Pupils - Other (Describe & Itemize)	1614										
Sales to Adults	1620										
Other Food Service (Describe & Itemize)	1690										
Total Food Service		90,028									
DISTRICT/SCHOOL ACTIVITY INCOME											
Admissions - Athletic	1711										
Admissions - Other (Describe & Itemize)	1719										
Fees	1720										
Book Store Sales	1730										
Other District/School Activity Revenue (Describe & Itemize)	1790	240									
Total District/School Activity Income		240	0								
TEXTBOOK INCOME											
Rentals - Regular Textbooks	1811										
Rentals - Summer School Textbooks	1812										
Rentals - Adult/Continuing Education Textbooks	1813										
Rentals - Other (Describe & Itemize)	1819										
Sales - Regular Textbooks	1821	48,982									
Sales - Summer School Textbooks	1822										
Sales - Adult/Continuing Education Textbooks	1823										
Sales - Other (Describe & Itemize)	1829										
Other (Describe & Itemize)	1890	3,131									
Total Textbook Income		52,113									
OTHER REVENUE FROM LOCAL SOURCES											
Rentals	1910										
Contributions and Donations from Private Sources	1920	17,562									
Impact Fees from Municipal or County Governments	1930										
Services Provided Other Districts	1940										
Refund of Prior Years' Expenditures	1950	36,538	39,871								
Payments of Surplus Moneys from TIF Districts	1960										
Drivers' Education Fees	1970										
Proceeds from Vendors' Contracts	1980										
School Facility Occupation Tax Proceeds	1983										
Payment from Other Districts	1991	1,247									
Sale of Vocational Projects	1992										
Other Local Fees (Describe & Itemize)	1993	7,305									
Other Local Revenues (Describe & Itemize)	1999	30,780	45,662		3,296						
Total Other Revenue from Local Sources		93,432	85,533	0	3,296	0	0	0	0	0	0
Total Receipts/Revenues from Local Sources	1000	9,312,849	1,659,300	2,758,423	952,114	584,171	2	45,824	0		34
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
Flow-through Revenue from State Sources	2100										
Flow-through Revenue from Federal Sources	2200										
Other Flow-Through (Describe & Itemize)	2300										
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID											
General State Aid - Sec. 18-8.05	3001	2,305,437									
General State Aid - Hold Harmless/Supplemental	3002										
Reorganization Incentives (Accounts 3005-3021)	3005										

Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		2,305,437	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	145,407								
Special Education - Funding for Children Requiring Sp ED Services	3105	178,844								
Special Education - Personnel	3110	226,569								
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145	7,866								
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		558,686	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270	1,193								
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		1,193	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305	115,834								
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		115,834				0				
State Free Lunch & Breakfast	3360	4,179								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				51,782					
Transportation - Special Education	3510	79,763			233,512					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		79,763	0		285,294	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	486,187								
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999	62,345	8,720							
Total Restricted Grants-In-Aid		1,308,187	8,720	0	285,294	0	0	0	0	0
Total Receipts from State Sources	3000	3,613,624	8,720	0	285,294	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0

RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT									
Head Start	4045								
Construction (Impact Aid)	4050								
MAGNET	4060								
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU STATE									
TITLE VI									
Title VI - Innovation and Flexibility Formula	4100								
Title VI - District Projects	4105								
Title VI - Rural Education Initiative (REI)	4107								
Title V - Other (Describe & Itemize)	4199								
Total Title V		0	0	0	0	0			
FOOD SERVICE									
Breakfast Start-Up Expansion	4200								
National School Lunch Program	4210	329,696							
Special Milk Program	4215								
School Breakfast Program	4220	78,137							
Summer Food Service Program	4225								
Child Adult Care Food Program	4226								
Fresh Fruits & Vegetables	4240								
Food Service - Other (Describe & Itemize)	4299	40,556							
Total Food Service		448,389				0			
TITLE I									
Title I - Low Income	4300	326,696							
Title I - Low Income - Neglected, Private	4305								
Title I - Comprehensive School Reform	4332								
Title I - Reading First	4334								
Title I - Even Start	4335								
Title I - Reading First SEA Funds	4337								
Title I - Migrant Education	4340								
Title I - Other (Describe & Itemize)	4399								
Total Title I		326,696	0	0	0	0			
TITLE IV									
Title IV - Safe & Drug Free Schools - Formula	4400								
Title IV - 21st Century Comm Learning Centers	4421								
Title IV - Other (Describe & Itemize)	4499								
Total Title IV		0	0	0	0	0			
FEDERAL - SPECIAL EDUCATION									
Fed - Spec Education - Preschool Flow-Through	4600	3,016							
Fed - Spec Education - Preschool Discretionary	4605								
Fed - Spec Education - IDEA - Flow Through	4620	255,194							
Fed - Spec Education - IDEA - Room & Board	4625	76,465							
Fed - Spec Education - IDEA - Discretionary	4630								
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
Total Federal - Special Education		334,675	0	0	0	0			
CTE - PERKINS									
CTE - Perkins - Title III E - Tech Prep	4770								
CTE - Other (Describe & Itemize)	4799								
Total CTE - Perkins		0	0	0	0	0			
Federal - Adult Education	4810								
ARRA - General State Aid - Education Stabilization	4850								
ARRA - Title I - Low Income	4851								
ARRA - Title I - Neglected, Private	4852								
ARRA - Title I - Delinquent, Private	4853								
ARRA - Title I - School Improvement (Part A)	4854								
ARRA - Title I - School Improvement (Section 1003g)	4855								
ARRA - IDEA - Part B - Preschool	4856								
ARRA - IDEA - Part B - Flow-Through	4857								
ARRA - Title IID - Technology-Formula	4860								

ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905									
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	50,222								
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	44,190								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	58,726								
Medicaid Matching Funds - Fee-for-Service Program	4992	58,011								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	9,842								
Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,330,751	0	0	0	0	0		0	0
Total Receipts/Revenues from Federal Sources	4000	1,330,751	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenue		14,257,224	1,668,020	2,758,423	1,237,408	584,171	2	45,824	0	34

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100	4,782,383	996,258	185,621	201,630	136,489				6,302,381	6,318,541
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200	1,135,463	248,890	63,034	29,398		689			1,477,474	1,960,094
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	52,519	24,510	36,960	392					114,381	345,156
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	113,965	4,623	15,922	13,081					147,591	188,490
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800	307,828	68,457							376,285	642,632
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
Total Instruction ¹⁰	1000	6,392,158	1,342,738	301,537	244,501	136,489	689	0	0	8,418,112	9,454,913
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	101,261	16,566		145					117,972	220,607
Guidance Services	2120									0	
Health Services	2130	140,651	24,519	151,479	3,313					319,962	381,825
Psychological Services	2140	160,593	21,898	4,500						186,991	209,350
Speech Pathology & Audiology Services	2150	68,657	16,150	106,508						191,315	241,808
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupils	2100	471,162	79,133	262,487	3,458	0	0	0	0	816,240	1,053,590
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	177,981	65,025	177,162	1,956		500			422,624	463,923
Educational Media Services	2220	142,477	40,808	78,022	79,808		3,049			344,164	416,300
Assessment & Testing	2230			2,552	1,922					4,474	51,552
Total Support Services - Instructional Staff	2200	320,458	105,833	257,736	83,686	0	3,549	0	0	771,262	931,775
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310	16,676	5,770	178,924	7,887					209,257	187,200
Executive Administration Services	2320	197,631	34,711	38,737	11,372	154,650				437,101	414,556
Special Area Administration Services	2330									0	
Tort Immunity Services	2360 - 2370									0	
Total Support Services - General Administration	2300	214,307	40,481	217,661	19,259	154,650	0	0	0	646,358	601,756
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410	589,631	107,085	101,265	2,072					800,053	926,931
Other Support Services - School Admin (Describe & Itemize)	2490									0	
Total Support Services - School Administration	2400	589,631	107,085	101,265	2,072	0	0	0	0	800,053	926,931
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510	25,386	7,653	2,459						35,498	76,648
Fiscal Services	2520	98,420	22,231	99,039						219,690	187,960
Operation & Maintenance of Plant Services	2540			418,309						418,309	182,525

Pupil Transportation Services	2550										0	
Food Services	2560	170,565	93,695	42,456	309,485						616,201	671,523
Internal Services	2570										0	
Total Support Services - Business	2500	294,371	123,579	562,263	309,485	0	0	0	0	0	1,289,698	1,118,656
SUPPORT SERVICES - CENTRAL												
Direction of Central Support Services	2610										0	
Planning, Research, Development, & Evaluation Services	2620										0	
Information Services	2630										0	
Staff Services	2640										0	
Data Processing Services	2660			6,818	3,398						10,216	15,080
Total Support Services - Central	2600	0	0	6,818	3,398	0	0	0	0	0	10,216	15,080
Other Support Services (Describe & Itemize)	2900										0	51,416
Total Support Services	2000	1,889,929	456,111	1,408,230	421,358	154,650	3,549	0	0	0	4,333,827	4,699,204
COMMUNITY SERVICES (ED)	3000	116,258	26,955	34,905	1,428						179,546	223,140
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)												
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
Payments for Regular Programs	4110						24,300				24,300	
Payments for Special Education Programs	4120						369,323				369,323	374,400
Payments for Adult/Continuing Education Programs	4130										0	
Payments for CTE Programs	4140										0	
Payments for Community College Programs	4170										0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190						3,400				3,400	3,536
Total Payments to Dist & Other Govt Units (In-State)	4100			0			397,023				397,023	377,936
Payments for Regular Programs - Tuition	4210										0	
Payments for Special Education Programs - Tuition	4220										0	
Payments for Adult/Continuing Education Programs - Tuition	4230										0	
Payments for CTE Programs - Tuition	4240										0	
Payments for Community College Programs - Tuition	4270										0	
Payments for Other Programs - Tuition	4280										0	
Other Payments to In-State Govt Units	4290										0	
Total Payments to Other District & Govt Units -Tuition (In State)	4200			0			0				0	0
Payments for Regular Programs - Transfers	4310										0	
Payments for Special Education Programs - Transfers	4320										0	
Payments for Adult/Continuing Ed Programs - Transfers	4330										0	
Payments for CTE Programs - Transfers	4340										0	
Payments for Community College Program - Transfers	4370										0	
Payments for Other Programs - Transfers	4380										0	
Other Payments to In-State Govt Units - Transfers	4390										0	
Total Payments to Other District & Govt Units - Transfers (In-State)	4300			0			0				0	0
Payments to Other Dist & Govt Units (Out-of-State)	4400										0	
Total Payments to Other District & Govt Units	4000			0			397,023				397,023	377,936
DEBT SERVICES (ED)												
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
Tax Anticipation Warrants	5110										0	
Tax Anticipation Notes	5120										0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0	
State Aid Anticipation Certificates	5140										0	
Other Interest on Short-Term Debt	5150										0	
Total Interest on Short-Term Debt	5100						0				0	0
Debt Services - Interest on Long-Term Debt	5200										0	0
Total Debt Services	5000						0				0	0
PROVISIONS FOR CONTINGENCIES (ED)												
Total Direct Disbursements/Expenditures		8,398,345	1,825,804	1,744,672	667,287	291,139	401,261	0	0		13,328,508	14,755,193
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											928,716	
20 - OPERATIONS & MAINTENANCE FUND (O&M)												
SUPPORT SERVICES (O&M)												
SUPPORT SERVICES - PUPILS												

Other Support Services - Pupils (Describe & Itemize)	2190											0	
SUPPORT SERVICES - BUSINESS													
Direction of Business Support Services	2510											0	
Facilities Acquisition & Construction Services	2530			58,589		73,332						131,921	
Operation & Maintenance of Plant Services	2540	415,900	115,658	562,153	243,711	62,362	22,258					1,422,042	2,141,557
Pupil Transportation Services	2550											0	
Food Services	2560											0	
Total Support Services - Business	2500	415,900	115,658	620,742	243,711	135,694	22,258	0	0	0	1,553,963	2,141,557	
Other Support Services (Describe & Itemize)	2900											0	
Total Support Services	2000	415,900	115,658	620,742	243,711	135,694	22,258	0	0	0	1,553,963	2,141,557	
COMMUNITY SERVICES (O&M)	3000											0	
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)													
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)													
Payments for Special Education Programs	4120											0	
Payments for CTE Programs	4140											0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190											0	
Total Payments to Other Govt. Units (In-State)	4100			0				0				0	0
Payments to Other Govt. Units (Out of State)	4400											0	
Total Payments to Other Dist & Govt Units	4000			0				0				0	0
DEBT SERVICES (O&M)	5000											0	
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT													
Tax Anticipation Warrants	5110											0	
Tax Anticipation Notes	5120											0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130											0	
State Aid Anticipation Certificates	5140											0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150											0	
Total Debt Service - Interest on Short-Term Debt	5100							0				0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200											0	
Total Debt Services	5000							0				0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000											0	
Total Direct Disbursements/Expenditures		415,900	115,658	620,742	243,711	135,694	22,258	0	0		1,553,963	2,141,557	
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/											114,057		

30 - DEBT SERVICES (DS)													
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000											0	
DEBT SERVICES (DS)	5000												
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT													
Tax Anticipation Warrants	5110											0	
Tax Anticipation Notes	5120											0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130											0	
State Aid Anticipation Certificates	5140											0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150											0	
Total Debt Services - Interest On Short-Term Debt	5100							0				0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200								955,022		955,022	2,760,000	
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									1,780,000	1,780,000		
DEBT SERVICES - OTHER (Describe & Itemize)	5400										0		
Total Debt Services	5000			0				2,735,022		2,735,022	2,735,022	2,760,000	
PROVISION FOR CONTINGENCIES (DS)	6000												
Total Disbursements/ Expenditures				0				2,735,022		2,735,022	2,735,022	2,760,000	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											23,401		

40 - TRANSPORTATION FUND (TR)													
SUPPORT SERVICES (TR)													
SUPPORT SERVICES - PUPILS													
Other Support Services - Pupils (Describe & Itemize)	2190											0	
SUPPORT SERVICES - BUSINESS													
Pupil Transportation Services	2550	324,189	96,020	348,283	32,123							800,615	930,072
Other Support Services (Describe & Itemize)	2900											0	
Total Support Services	2000	324,189	96,020	348,283	32,123	0	0	0	0	0	800,615	930,072	

Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									34		
--	--	--	--	--	--	--	--	--	----	--	--

District's Accounting Basis is ACCRUAL		---RECEIPTS---	DISBURSEMENTS									STAFFING	
ARRA Revenue Source Code	Acct #	ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	# of Staff Impacted by Salary & Benefits	FTE Staff Impacted by Salary & Benefits
Beginning Balance July 1, 2014													
ARRA - General State Aid	4850	0									0		
ARRA - Title I Low Income	4851	0									0		
ARRA - Title I Neglected - Private	4852	0									0		
ARRA - Title I Delinquent - Private	4853	0									0		
ARRA - Title I School Improvement (Part A)	4854	0									0		
ARRA - Title I School Improvement (Section 1003g)	4855	0									0		
ARRA - IDEA Part B Preschool	4856	0									0		
ARRA - IDEA Part B Flow Through	4857	0									0		
ARRA - Title II D Technology Formula	4860	0									0		
ARRA - Title II D Technology Competitive	4861	0									0		
ARRA - McKinney - Vento Homeless Education	4862	0									0		
ARRA - Child Nutrition Equipment Assistance	4863	0									0		
Impact Aid Construction Formula	4864	0									0		
Impact Aid Construction Competitive	4865	0									0		
OZAB Tax Credits	4866	0									0		
QSCB Tax Credits	4867	0									0		
Build America Bonds Tax Credits	4868	0									0		
Build America Bonds Interest Reimbursement	4869	0									0		
ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0		
ARRA - Other II	4871	0									0		
ARRA - Other III	4872	0									0		
ARRA - Other IV	4873	0									0		
ARRA - Other V	4874	0									0		
ARRA - Early Childhood	4875	0									0		
ARRA - Other VII	4876	0									0		
ARRA - Other VIII	4877	0									0		
ARRA - Other IX	4878	0									0		
ARRA - Other X	4879	0									0		
ARRA - Other XI	4880	0									0		
Total ARRA Programs		0	0	0	0	0	0	0	0		0	0	0
Ending Balance June 30, 2015		0											

1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23

used for the following non-allowable purposes:

- Payments of maintenance costs;
- Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- Purchase or upgrade of vehicles;
- Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;
- School modernization, renovation, or repair that is inconsistent with State Law.

2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy) (Column E - C)
Educational	8,683,044	4,450,580	4,232,464	9,247,117	4,796,537
Operations & Maintenance	1,404,431	716,870	687,561	1,489,464	772,594
Debt Services **	2,758,063	1,394,804	1,363,259	2,898,030	1,503,226
Transportation	732,934	375,514	357,420	780,217	404,703
Municipal Retirement	202,503	102,934	99,569	213,870	110,936
Capital Improvements	0		0		0
Working Cash	43,861	9,380	34,481	19,489	10,109
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	277,779	130,536	147,243	271,220	140,684
Area Vocational Construction	0		0		0
Social Security/Medicare Only	231,295	117,639	113,656	244,422	126,783
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	14,333,910	7,298,257	7,035,653	15,163,829	7,865,572
<p>* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.</p> <p>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</p>					

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2014						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		277,779			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	277,779	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000		277,779			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
Total Debt Services					0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
Total Disbursements		0	277,779	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2015						
Reserved Fund Balar	714	0	0	0	0	0
Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

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

If yes, list in the aggregate the following:

Total Claims Payments:

Total Reserve Remaining:

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

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

^a Schedules for Tort Immunity are to be completed **only if** expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund **other** than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

Schedule of Capital Outlay and Depreciation											
Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	269,458			269,458						269,458
Depreciable Land	222	1,467,282	12,739		1,480,021	50	910,484	97,530		1,008,014	472,007
Buildings	230										
Permanent Buildings	231	38,382,486			38,382,486	50	10,933,470	654,032		11,587,502	26,794,984
Temporary Buildings	232				0	25				0	0
Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
Capitalized Equipment	250										
10 Yr Schedule	251				0	10				0	0
5 Yr Schedule	252	5,310,452	340,072	271,382	5,379,142	5	3,638,058	363,568	265,386	3,736,240	1,642,902
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	--					0
Total Capital Assets	200	45,429,678	352,811	271,382	45,511,107		15,482,012	1,115,130	265,386	16,331,756	29,179,351
Non-Capitalized Equipment	700				0	10		0			
Allowable Depreciation								1,115,130			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)

This schedule is completed for school districts only.

Table with columns: Fund, Sheet_Row, ACCOUNT NO - TITL, Amount. Section: OPERATING EXPENSE PER PUPIL. Rows include ED, O&M, DS, TR, MR/SS, TORT with various expenditure codes and amounts.

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

Table with columns: Fund, Sheet_Row, ACCOUNT NO - TITL, Amount. Rows list various revenue and deduction items such as Regular - Transp Fees, Summer Sch - Transp. Fees, CTE - Transp Fees, etc., with corresponding amounts.

PER CAPITA TUITION CHARGE

Table with columns: Fund, Sheet_Row, ACCOUNT NO - TITL, Amount. Section: LESS OFFSETTING RECEIPTS/REVENUES. Rows include TR with revenue codes and amounts.

TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600	Total Food Service	90,028
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	240
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	0
ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	48,982
ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	3,131
ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals	0
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	1,247
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	7,305
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	558,686
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	1,193
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	115,834
ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	4,179
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	365,057
ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	0
ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	71,065
ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	448,389
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	326,696
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	255,194
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	76,465
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	6
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	6
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	0
ED	Revenues 9-14, L260, Col C	4901	Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	6
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	50,222
ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	44,190
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	58,726
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	58,011
ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	9,842

Total Deductions for PCTC Computation (Sum of Lines 83 - 173)				\$ 2,594,682
Total PCTC Expenditures (Line 76 minus Line 175)				13,498,823
Total Depreciation Allowance (from page 27, Col I)				1,115,130
Total Net Expenditures for PCTC Computation Line 176 plus Line 177				14,613,953
9 Mo ADA (from Line 77)				1,378.63
Total Estimated PCTC (Line 178 / Line 179) *				\$ 10,600.34

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

ESTIMATED INDIRECT COST DATA

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination

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

ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	
Value of Commodities Received for Fiscal Year 2015 (Include the value of commodities when determining if an A-133 is required).	40,556
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

SECTION II

Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
Instruction	1000		8,481,239		8,481,239
Support Services:					
Pupil	2100		849,309		849,309
Instructional Staff	2200		798,143		798,143
General Admin.	2300		506,360		506,360
School Admin	2400		836,739		836,739
Business:					
Direction of Business Spt. Srv.	2510	35,866	0	35,866	0
Fiscal Services	2520	236,708	0	236,708	0
Oper. & Maint. Plant Services	2540		1,846,807	1,846,807	0
Pupil Transportation	2550		840,343		840,343
Food Services	2560		644,206		644,206
Internal Services	2570	0	0	0	0
Central:					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		0		0
Staff Services	2640	0	0	0	0
Data Processing Services	2660	10,216	0	10,216	0
Other:	2900		0		0
Community Services	3000		198,928		198,928
Total		282,790	15,002,074	2,129,597	13,155,267
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	282,790	Total Indirect costs:	2,129,597
		Total Direct Costs:	15,002,074	Total Direct Costs:	13,155,267
		=	1.89%	=	16.19%

REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2015

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: <http://www.isbe.net/sfms/afr/afr.htm>.

Schiller Park School District 81
06-016-0810-02

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

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

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

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Schiller Park School District 81

RCDT Number: 06-016-0810-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	437,101		437,101	312,545		312,545
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	35,498	0	35,498	8,573		8,573
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		472,599	0	472,599	321,118	0	321,118
9. Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-32%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.

 (Date)

 Signature of Superintendent

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

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

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

Type Below.

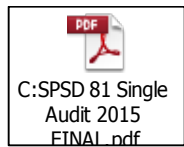
1. Page 25, Line 31 - \$89,070 - the result of the accretion of capital appreciation bonds
2. Revenues, educational, 1790 - \$240 - Student instruments
3. Revenues, educational, 1890 - \$3,131 - Student fees
4. Revenues, educational, 1993 - \$7,305 - misc transportation fees
5. Revenues, educational, 1999 - \$30,780 - other revenue
6. Revenues, O&M, 1999 - \$45,662 - Other revenue
7. Revenues, transportation, 1999 - \$3,296 - Refunds for service
8. Revenues, educational, 3999 - \$62,345 - misc state grant
9. Revenues, O&M, 3999 - \$8,720 - misc state grant
10. Revenues, educational, 4999 - \$9,842 - program improvement grant
11. Revenues, educational, 4299 - \$40,556 - Commodities

Reference Pages.

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



Signed Partner
AFR page.pdf



C:\SPSD 81 Single
Audit 2015
FINAL.pdf



AFR opinion FY15 -
FINAL.pdf

Instructions to insert word doc or pdf files:

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

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

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

Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.

The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)

	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	14,257,224	1,668,020	1,237,408	45,824	17,208,476
Direct Expenditures	13,328,508	1,553,963	800,615		15,683,086
Difference	928,716	114,057	436,793	45,824	1,525,390
Fund Balance - June 30, 2015	8,786,350	1,536,206	1,350,877	2,391,430	14,064,863

Balanced - no deficit reduction plan is required.

Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the FY2015 School District Deficit reduction plan is required

Audit Checklist

All entries must balance within the individual fund statements and schedules as instructed below.

Any error messages left unresolved below, will be returned to the school district/joint agreement.

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	ENTER ACCOUNTING INFO
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2015

DISTRICT/JOINT AGREEMENT NAME Schiller Park School District 81	RCDT NUMBER 06-016-0810-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-004207
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Dr. Kimberly Boryszewski	NAME AND ADDRESS OF AUDIT FIRM Crowe Horwath LLP One Mid America Plaza Oak Brook IL 60522-3697	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 9760 Soreng Avenue Schiller Park 60176 0	E-MAIL ADDRESS christine.torres@crowehorwath.com	
	NAME OF AUDIT SUPERVISOR Christine Torres	
	CPA FIRM TELEPHONE NUMBER 630-706-2074	FAX NUMBER 630-574-1608

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE A-133 SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes § .310 (a)
- Schedule of Expenditures of Federal Awards including footnotes § .310 (b)
- Independent Auditor's Report § .505
- Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* § .505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 § .505
- Schedule of Findings and Questioned Costs § .505 (d)
- Summary Schedule of Prior Year Audit Findings § .315 (b)
- Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- Copy of Federal Data Collection Form § .320 (b)
- Copy(ies) of Management Letter(s)

Schiller Park School District 81
06-016-0810-02
A-133 SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of A-133 Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs are listed.
- 31. Correct testing threshold has been entered. (OMB A-133, §_520)

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

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

**Schiller Park School District 81
06-016-0810-02**

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 1,330,751
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	- 0
Value of Commodities		
Indirect Cost Info 30, Line 11		40,556
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(58,011)
AFR TOTAL FEDERAL REVENUES:		\$ 1,313,296

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

Amount of commodities		\$ (40,556)

ADJUSTED AFR FEDERAL REVENUES \$ 1,272,740

Total Current Year Federal Revenues Reported on SEFA:
 Federal Revenues Column D \$ 1,272,740

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 1,272,740

DIFFERENCE: \$ - 0

**Schiller Park School District 81
06-016-0810-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2015**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/13-6/30/14 (C)	Year 7/1/14-6/30/15 (D)	Year 7/1/13-6/30/14 (E)	Year 7/1/14-6/30/15 (F)			
See tab SEFA-1A									

• (M) Program was audited as a major program as defined by OMB Circular A-133.

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 presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

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 identifying number assigned by the pass-through entity should be included in the schedule.

⁴ Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

Schiller Park SD
Schedule of Federal Expenditures
Year Ending June 30, 2015

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # (B)	Receipts/Revenues		Expenditure/Disbursements		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/13-6/30/14 (C)	Year 7/1/14-6/30/15 (D)	Year 7/1/13-6/30/14 (E)	Year 7/1/14-6/30/15 (D)			
U.S. DEPARTMENT OF EDUCATION:									
Through Illinois State Board of Education (ISBE):									
Title I, Part A Cluster:									
Title I - Low Income - 13	84.010A	13-4300-00	\$ 5,012	\$ -0	\$ 5,012	\$ -0	\$ -0	\$ 5,012	\$ 339,227
Title I - Low Income - 14	84.010A	14-4300-00	355,701	-0	355,701	-0	-0	355,701	355,701
Title I - Low Income - 15	84.010A	15-4300-00	-0	326,696	-0	326,695	-0	326,695	360,883
Total Title I, Part A Cluster			360,713	326,696	360,713	326,695	-0	687,408	1,055,811
Title III:									
Title III - Lang Inst Prog - Limited Eng - LIPLEP - 13	84.365A	13-4909-00	-0	-0	-0	-0	-0	-0	55,800
Title III - Lang Inst Prog - Limited Eng - LIPLEP - 14	84.365A	14-4909-00	61,028	2,215	61,028	2,215	-0	63,243	63,408
Title III - Lang Inst Prog - Limited Eng - LIPLEP - 15	84.365A	15-4909-00	-0	48,007	-0	48,007	-0	48,007	53,001
Total Title III			61,028	50,222	61,028	50,222	-0	111,250	172,209
Title II:									
Title II - Teacher Quality - 13	84.367A	13-4932-00	219	-0	219	-0	-0	219	51,226
Title II - Teacher Quality - 14	84.367A	14-4932-00	58,318	-0	58,318	-0	-0	58,318	68,654
Title II - Teacher Quality - 15	84.367A	15-4932-00	-0	44,190	-0	44,190	-0	44,190	54,552
Total Title II			58,537	44,190	58,537	44,190	-0	102,727	174,432
Special Education Cluster:									
IDEA Flow Through - 13	84.027A	13-4620-00	-0	-0	-0	-0	-0	-0	311,500
IDEA Flow Through - 14	84.027A	14-4620-00	284,964	-0	284,964	-0	-0	284,964	288,300
IDEA Flow Through - 15	84.027A	15-4620-00	-0	255,194	-0	255,194	-0	255,194	311,777
IDEA Room and Board - 14	84.027A	14-4625-00	-0	15,087	-0	15,087	-0	15,087	N/A
IDEA Room and Board - 15	84.027A	15-4625-00	-0	61,378	-0	61,378	-0	61,378	N/A
Other Federal Programs -15	84.027A	15-4999-00	-0	9,842	-0	9,842	-0	9,842	N/A
IDEA Pre-School Flow Through - 13	84.173A	13-4600-00	-0	-0	-0	-0	-0	-0	4,493
IDEA Pre-School Flow Through - 14	84.173A	14-4600-00	4,714	-0	4,714	-0	-0	4,714	4,877
IDEA Pre-School Flow Through - 15	84.173A	15-4600-00	-0	3,016	-0	3,016	-0	3,016	4,693
Total Special Education Cluster:			289,678	344,517	289,678	344,517	-0	634,195	925,640
TOTAL U.S. DEPARTMENT OF EDUCATION			769,956	765,625	769,956	765,624	-0	1,535,580	2,328,092
U.S. DEPARTMENT OF AGRICULTURE									
Through Illinois State Board of Education (ISBE):									
Child Nutrition Cluster:									
National School Lunch - 13	10.555	13-4210-00	69,916	-0	69,916	-0	-0	69,916	N/A
National School Lunch - 14	10.555	14-4210-00	275,622	63,696	275,622	63,696	-0	339,318	N/A
National School Lunch - 15	10.555	15-4210-00	-0	266,000	-0	266,000	-0	266,000	N/A
School Breakfast Program - 13	10.553	13-4220-00	15,488	-0	15,488	-0	-0	15,488	N/A
School Breakfast Program - 14	10.553	14-4220-00	63,739	14,271	63,739	14,271	-0	78,010	N/A
School Breakfast Program - 15	10.553	15-4220-00	-0	63,866	-0	63,866	-0	63,866	N/A
National School Lunch - Commodities - 14	10.555	14-4299-00	27,372	-0	27,372	-0	-0	27,372	N/A
National School Lunch - Commodities - 15	10.555	15-4299-00	-0	32,556	-0	32,556	-0	32,556	N/A
Commodities - Dept of Justice Fresh Fruit & Vegetables -14	10.555	14-4299-00	4,999	-0	4,999	-0	-0	4,999	N/A
Commodities - Dept of Justice Fresh Fruit & Vegetables -15	10.555	15-4299-00	-0	8,000	-0	8,000	-0	8,000	N/A
Total Child Nutrition Cluster			457,136	448,389	457,136	448,389	-0	905,525	N/A
TOTAL DEPARTMENT OF AGRICULTURE			457,136	448,389	457,136	448,389	-0	905,525	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Through the Illinois Department of Healthcare and Family Services:									
Medicaid Matching - Administrative Outreach - 14	93.778	14-4991-00	56,198	-0	56,198	-0	-0	56,198	N/A
Medicaid Matching - Administrative Outreach - 15	93.778	15-4991-00	-0	58,726	-0	58,726	-0	58,726	N/A
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			56,198	58,726	56,198	58,726	-0	114,924	
TOTAL FEDERAL ASSISTANCE			\$ 1,283,290	\$ 1,272,740	\$ 1,283,290	\$ 1,272,739	\$ -0	\$ 2,556,029	

**Schiller Park School District 81
06-016-0810-02**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2015**

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Schiller Park School District 81** and is presented on the **modified accrual basis of accounting**. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Subrecipients⁶

Of the federal expenditures presented in the schedule, **Schiller Park School District 81** provided federal awards to subrecipients as follows:

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

Note 3: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and are/are not included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$40,556</u>
OTHER NON-CASH ASSISTANCE	<u>N/A</u>

Note 4: Other Information

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

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

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

⁵ This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

⁶ Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

**Schiller Park School District 81
06-016-0810-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, § .510(a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.010A	Title I - Low Income
10.555, 10.553	Child Nutrition Cluster
84.027A, 84.173A	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000.00

Auditee qualified as low-risk auditee? YES X NO

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

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

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

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

Schiller Park School District 81
06-016-0810-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2015- 1.** 2. THIS FINDING IS: New Repeat from Prior Year:
Year originally reported? 2007

3. Criteria or specific requirement

Auditing standards require that entities have internal controls in place to prepare financial statements and the Schedule of Expenditures of Federal Awards.

4. Condition

We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements in accordance with generally accepted accounting principles as well as preparing the Schedule of Expenditures of Federal Awards. Also, manual journal entries were not reviewed by a separate individual and supporting documentation was not available.

5. Context¹²

Examples of adjustments proposed by us and made by management include recording the changes in governmental long-term debt, computing the accounts receivable and unearned revenue balances as of June 30, 2015 for property tax revenue and other grant revenues, recording of accounts payable, and calculation of June 30, 2015 balances of interest payable. In addition, the District did not have monthly documented approvals over manual journal entries and bank reconciliations. The Treasurer reviews the bank reconciliations but there were no documented sign-offs found during the audit. Our assistance in the preparation of the financial information and with the assistance of the preparation of the Schedule of Expenditures of Federal Awards is considered to be a material weakness.

6. Effect

If material weaknesses exist in the controls over financial reporting, management will not have accurate data to utilize as part of their business decision process. In addition, inaccurate financial data may be shared with outside users.

7. Cause

Smaller entity without the ability to diversify all financial accounting and reporting tasks.

8. Recommendation

Due to the size of the District and the business office, the District should evaluate the cost-benefit of implementing controls to eliminate this material weakness. We recommend that the District implement additional procedures so all journal entries are prepared by one individual and reviewed by another.

9. Management's response¹³

See corrective action plan.

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 2015 would be assigned a reference number of 2015-001, 2015-002, 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 paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

Schiller Park School District 81
06-016-0810-02
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2015- _____ 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)
None reported for the year ended June 30, 2015

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Schiller Park School District 81
06-016-0810-02
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2015

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
2014-001	We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements in accordance with generally accepted accounting principles as well as preparing the Schedule of Expenditures of Federal Awards. Also, manual journal entries were not reviewed by a separate individual.	Repeated/Modified - See 2015-001
2014-002	The District maintains a list of capital assets. However, that listing did not include all additions that occurred during the current fiscal year. In addition, the District did not perform a documented review over capital assets to check for proper assignment of useful lives or calculate depreciation expense as of June 30, 2014.	Condition was addressed, finding not repeated.
2014-003	During our testing of student eligibility files, 2 out of 62 student files could not be located for testing.	Condition was addressed, finding not repeated.

When possible, all prior findings should be on the same page
¹⁹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.
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.

Schiller Park School District 81
06-016-0810-02
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- 1.**

Condition:

We assisted the District staff in preparing adjustments to various account balances to present the financial position and activities of the District in the annual audited financial statements in accordance with generally accepted accounting principles as well as preparing the Schedule of Expenditures of Federal Awards. Also, manual journal entries were not reviewed by a separate individual and supporting documentation was not available.

Plan:

Due to the financial burden to the District and duplication of services, we will continue to receive this finding. We will work with our auditing firm to stay current with applying appropriate accounting principles and develop a reasonable plan to minimize the material weakness. The District will develop procedures to prepare the financial statements using Governmental Accounting Standards. These will include receivables, investments, and payables in the operating funds.

Anticipated Date of Completion:

6/30/16

Name of Contact Person:

Wendy Flaherty, Chief School Business Official

Management Response:

We concur with the finding.

²¹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

AFR15

HEADING (No Data Entry is required on this sheet)	CELL AMOUNT		
District/Joint Agreement Code	06-016-0810-02		
County Name	Cook		
District/Joint Agreement Name	Schiller Park School District 81		
District Superintendent/Administrator Name	Dr. Kimberly Boryszewski		
Name of Township	0		
Township Treasurer Name	0		
Regional Superintendent Name	0		
Accounting Basis	ACCRUAL		
Is this a School District AFR? (YES)	X		
Is this a Joint Agreement AFR? (YES)	0		
Are Federal Expenditures greater than \$500,000? (1 YES, 2 NO)	Yes		
Is all A133 Single Audit Information completed and attached? (1 YES, 2 NO)	Yes		
Were any findings issued? (1 YES, 2 NO)	Yes		
Illinois Registration Number	066-004207		
CPA Firm Name	Crowe Horwath LLP		
Name of Audit Supervisor	Christine Torres		
Address	One Mid America Plaza		
Email Address	christine.torres@crowehorwath.com		
City	Oak Brook		
State	IL		
Zip Code	60522-3697		
Telephone Number	630-706-2074		
Fax Number	630-574-1608		
Reviewed by the District Superintendent	0		
Reviewed by Township Treasurer	0		
Reviewed by Regional Superintendent	0		
AQ1 (X=YES)	0		
AQ2	0		
AQ3	0		
AQ4	0		
AQ5	0		
AQ6	0		
AQ7	0		
AQ8	0		
AQ9	0		
AQ10	0		
AQ11	0		
AQ12	0		
AQ13	0		
AQ14	0		
AQ15	0		
AQ16	0		
AQ17	0		
AQ18	0		
AQ19	0		
AQ20	0		
AQ21	0		
AQ22	0		
AQ22 Date (If AQ22 = X, DATE)	7/1/91		
AQ23	0		
Comment1	0		
QE1(Pending Litigation)	0		
QE2 (Material Decrease in EAV)	Yes		
QE3 (Material Increase/Decrease in Enrollment)	0		
QE4 (Adverse Arbitration Ruling)	0		
QE5 (Passage of Referendum)	0		
QE6 (Taxes Filed Under Protest)	0		
QE7 (Decisions By Local Board of Review or IL Property Tax App)	0		
QE8 (Other Ongoing Concerns)	0		
QE(Comment)	9. In 2014, it has decreased to \$302,810,026.	OK	
	4	OK	
	2	OK	
	3	OK	
	4	4990573	Error?
	5	OK	
	6	OK	
	7	OK	
	8	OK	
	9	OK	
	40	OK	
	11	0	Error?
	12	0	Error?
	13	OK	

14			OK	
15	0		Error?	
16	14820770	T	Error?	
17			OK	
18			OK	
19			OK	
20			OK	
21			OK	
22			OK	
23			OK	
24			OK	
25	0		Error?	
26			OK	
27	5323015		Error?	
28			OK	
29			OK	
30	6034420	T	Error?	
31	8141087		Error?	
32	14820770	T	Error?	
33			OK	
34			OK	
35			OK	
36	764868		Error?	
37			OK	
38			OK	
39			OK	
40			OK	
41			OK	
42			OK	
43	0		Error?	
44	0		Error?	
45			OK	
46			OK	
47	0		Error?	
48	2398030	T	Error?	
49			OK	
50			OK	
51			OK	
52			OK	
53			OK	
54			OK	
55			OK	
56	0		Error?	
57			OK	
58	737006		Error?	
59			OK	
60			OK	
61	861824	T	Error?	
62	1536206		Error?	
63	2398030	T	Error?	
64			OK	
65	1488194		Error?	
66			OK	
67			OK	
68	0		Error?	
69	0		Error?	
70	1954564	T	Error?	
71			OK	
72			OK	
73	1433983		Error?	
74			OK	
75			OK	
76			OK	
77			OK	
78	1433983	T	Error?	
79	0		Error?	
80	1954564	T	Error?	
81			OK	
82			OK	
83			OK	
84	400656		Error?	
85			OK	
86			OK	
87			OK	

88		OK	
89		OK	
90		OK	
91	0	Error?	
92	0	Error?	
93		OK	
94		OK	
95	0	Error?	
96	2208473	T Error?	
97		OK	
98		OK	
99		OK	
100		OK	
101		OK	
102		OK	
103	0	Error?	
104		OK	
105	836291	Error?	
106		OK	
107		OK	
108	857596	T Error?	
109	585397	Error?	
110	2208473	T Error?	
111		OK	
112	235342	Error?	
113		OK	
114		OK	
115		OK	
116	0	Error?	
117		OK	
118	0	Error?	
119	723443	T Error?	
120		OK	
121		OK	
122		OK	
123	0	Error?	
124	226769	Error?	
125		OK	
126		OK	
127	235648	T Error?	
128	0	Error?	
129	723443	T Error?	
130		OK	
131		OK	
132		OK	
133		OK	
134		OK	
135		OK	
136		OK	
137	0	Error?	
138	0	Error?	
139		OK	
140		OK	
141	0	Error?	
142	22694	T Error?	
143		OK	
144		OK	
145	0	Error?	
146		OK	
147	0	Error?	
148		OK	
149		OK	
150	0	T Error?	
151	0	Error?	
152	22694	T Error?	
153		OK	
154		OK	
155		OK	
156		OK	
157		OK	
158		OK	
159		OK	
160		OK	
161		OK	