

Due to ROE on Friday, October 14th  
 Due to ISBE on Tuesday, November 15th  
 SD/JA16

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, 2016**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>		
School District/Joint Agreement Number: <b>06-016-0810-02</b>				Name of Auditing Firm: <b>Crowe Horwath LLP</b>		
County Name: <b>Cook</b>				Name of Audit Manager: <b>Christine Torres</b>		
Name of School District/Joint Agreement: <b>Schiller Park School District 81</b>				Address: <b>One Mid America Plaza</b>		
Address: <b>9760 Soreng Avenue</b>		<p align="center"><b><u>Filing Status:</u></b>  <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit:  <a href="#">Send ISBE a File</a></p>		City: <b>Oak Brook</b>	State: <b>IL</b>	Zip Code: <b>60522-3697</b>
City: <b>Schiller Park</b>				Phone Number: <b>630-706-2074</b>	Fax Number: <b>630-574-1608</b>	
Email Address:				IL License Number (9 digit): <b>066-004207</b>	Expiration Date: <b>9/30/2018</b>	
Zip Code: <b>60176</b>				Email Address: <a href="mailto:christine.torres@crowehorwath.com">christine.torres@crowehorwath.com</a>		
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>		<p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p>		<p align="center">ISBE Use Only</p>		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): <b>Dr. Kimberly Boryszewski</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:kboryszewski@sd81.org">kboryszewski@sd81.org</a>		Email Address:		Email Address:		
Telephone: <b>847-671-1816 x 2101</b>	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/16, Revised 9/26/2016)**

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

**Note:** 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](#)

**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 FY15 AFR (ISBE FORM 50-35), FY15 Annual Statement of Affairs (ISBE Form 50-37) and FY16 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: 7/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2016, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	66,488	30,025	81,041	26,103	52,567	256,224
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Total</b>						256,224

\* 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 Facilitie

**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:**

A16djH

\_\_\_\_\_  
Name of Audit Firm (print)

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
mm/dd/yyyy





	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A.</b>	<b>Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)											
6													
7		<b>Tax Year 2015</b>		Equalized Assessed Valuation (EAV):		292,868,466							
8													
9		<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>			
10	Rate(s):	0.032019	+	0.005071	+	0.002643	=	0.039730		0.000065			
11													
12													
13	<b>B.</b>	<b>Results of Operations *</b>											
14													
15		<b>Receipts/Revenues</b>		<b>Disbursements/ Expenditures</b>		<b>Excess/ (Deficiency)</b>		<b>Fund Balance</b>					
16		17,742,592		17,222,814		519,778		14,178,303					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C.</b>	<b>Short-Term Debt **</b>											
21													
22		<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>			
23		0	+	0	+	0	+	0	+	0			
24		<b>Other</b>		<b>Total</b>									
25		0	=	0									
26	** The numbers shown are the sum of entries on page 25.												
27													
28	<b>D.</b>	<b>Long-Term Debt</b>											
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					20,207,924						
32	<input type="checkbox"/>	b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36		c. Long-Term Debt (Principal only)					Acct						
37		Outstanding:.....					511	26,529,601					
38													
39													
40	<b>E.</b>	<b>Material Impact on Financial Position</b>											
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input checked="" type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	<i>Comments:</i>												
54	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 2015, it has decreased to \$292,868,466.												
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	Schiller Park School District 81															
8	<b>District Code:</b>	06-016-0810-02															
9	<b>County Name:</b>	Cook															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)										14,178,303.00	0.799	<b>Weight</b>	0.35		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,										17,742,592.00		<b>Value</b>	1.40		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										0.00					
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>											<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>		
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40										17,222,814.00	0.971	<b>Adjustment</b>	0		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,										17,742,592.00		<b>Weight</b>	0.35		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20										0.00					
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)												0	<b>Value</b>	1.40		
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>											<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>		
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70										14,592,374.00	305.01	<b>Weight</b>	0.10		
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360										47,841.15		<b>Value</b>	0.40		
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>		
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40										0.00	100.00	<b>Weight</b>	0.10		
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates										9,890,314.53		<b>Value</b>	0.40		
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>											<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>1</b>		
32	Long-Term Debt Outstanding (P3, Cell H37)											26,529,601.00	(31.28)	<b>Weight</b>	0.10		
33	Total Long-Term Debt Allowed (P3, Cell H31)											20,207,924.15		<b>Value</b>	0.10		
34																	
35															<b>Total Profile Score:</b>	<b>3.70</b>	<b>*</b>
36																	
37	<b>Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39	* Total Profile Score may change based on data provided on the Financial Profile																
40	Information, page 3 and by the timing of mandated categorical payments. Final score																
41	will be calculated by ISBE.																
42																	



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**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2016**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		9,877,379	1,188,643	816,354	1,729,855	469,614	6,309,087	1,796,497		44,202
5	Investments	120									
6	Taxes Receivable	130	4,657,419	717,233	1,152,573	373,821	215,410		9,193		
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	1,455,861			595,045					
9	Other Receivables	160	636	130	16	86	33	3	262		5
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		15,991,295	1,906,006	1,968,943	2,698,807	685,057	6,309,090	1,805,952	0	44,207
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	89,580	16,690		26,483		1,110,600			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	456,680								
31	Payroll Deductions & Withholdings	480	207,389								
32	Deferred Revenues & Other Current Liabilities	490	5,711,207	730,563	1,172,381	975,802	219,378		9,363		
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		6,464,856	747,253	1,172,381	1,002,285	219,378	1,110,600	9,363	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	676,542		796,562	904,702	465,679	5,198,490	1,796,589		44,207
39	Unreserved Fund Balance	730	8,849,897	1,158,753		791,820					
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		15,991,295	1,906,006	1,968,943	2,698,807	685,057	6,309,090	1,805,952	0	44,207

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2016**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		91,684		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>91,684</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		269,458	
17	Building & Building Improvements	230		25,951,531	
18	Site Improvements & Infrastructure	240		539,873	
19	Capitalized Equipment	250		1,815,832	
20	Construction in Progress	260		2,813,031	
21	Amount Available in Debt Service Funds	340			796,562
22	Amount to be Provided for Payment on Long-Term Debt	350			25,733,039
23	<b>Total Capital Assets</b>			<b>31,389,725</b>	<b>26,529,601</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	91,684		
34	<b>Total Current Liabilities</b>		<b>91,684</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			26,529,601
37	<b>Total Long-Term Liabilities</b>				<b>26,529,601</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			31,389,725	
41	<b>Total Liabilities and Fund Balance</b>		<b>91,684</b>	<b>31,389,725</b>	<b>26,529,601</b>

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	C	D	E	F	G	H	I	J
1	Description		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
3	<b>RECEIPTS/REVENUES</b>									
4	<b>LOCAL SOURCES</b>	1000	9,884,149	1,744,589	2,601,920	920,289	522,000	1	20,005	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	<b>STATE SOURCES</b>	3000	3,291,186	57,408	0	340,958	0	0	0	0
7	<b>FEDERAL SOURCES</b>	4000	1,484,008	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		14,659,343	1,801,997	2,601,920	1,261,247	522,000	1	20,005	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,774,527							
10	<b>Total Receipts/Revenues</b>		17,433,870	1,801,997	2,601,920	1,261,247	522,000	1	20,005	0
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	Instruction	1000	9,052,023				213,933			
13	Support Services	2000	4,344,722	2,179,450		956,772	309,633	2,439,051		0
14	Community Services	3000	198,268	0		0	20,550			
15	Payments to Other Districts & Governmental Units	4000	472,449	0	0	0	0	0		
16	Debt Service	5000	8,146	0	2,932,930	10,984	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		14,075,608	2,179,450	2,932,930	967,756	544,116	2,439,051		0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,774,527	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		16,850,135	2,179,450	2,932,930	967,756	544,116	2,439,051		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		583,735	(377,453)	(331,010)	293,491	(22,116)	(2,439,050)	20,005	0
21	<b>OTHER SOURCES/USES OF FUNDS</b>									
22	<b>OTHER SOURCES OF FUNDS (7000)</b>									
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>									
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	614,846	7,000,000						
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170								
32	<b>SALE OF BONDS (7200)</b>									
33	Principal on Bonds Sold	7210			2,921,036				6,608,964	
34	Premium on Bonds Sold	7220			627,709				391,036	
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990	156,354			52,154		7,614,846		
44	<b>Total Other Sources of Funds</b>		771,200	7,000,000	3,548,745	52,154	0	7,614,846	7,000,000	0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
45	OTHER USES OF FUNDS (8000)									

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							7,614,846	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	
49	Transfer Among Funds	8130	614,846	7,000,000						
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990			2,941,754					
76	<b>Total Other Uses of Funds</b>		614,846	7,000,000	2,941,754	0	0	0	7,614,846	0
77	<b>Total Other Sources/Uses of Funds</b>		156,354	0	606,991	52,154	0	7,614,846	(614,846)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		740,089	(377,453)	275,981	345,645	(22,116)	5,175,796	(594,841)	0
79	<b>Fund Balances - July 1, 2015</b>		8,786,350	1,536,206	520,581	1,350,877	487,795	22,694	2,391,430	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2016</b>		9,526,439	1,158,753	796,562	1,696,522	465,679	5,198,490	1,796,589	0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	<b>RECEIPTS/REVENUES</b>		
4	<b>LOCAL SOURCES</b>	1000	3
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	<b>STATE SOURCES</b>	3000	0
7	<b>FEDERAL SOURCES</b>	4000	0
8	<b>Total Direct Receipts/Revenues</b>		3
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	
10	<b>Total Receipts/Revenues</b>		3
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		3
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	<b>Total Other Sources of Funds</b>		0

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	<b>Description</b> (Enter Whole Dollars)	<b>Acct #</b>	(90) <b>Fire Prevention &amp; Safety</b>
2			
45	<b>OTHER USES OF FUNDS (8000)</b>		



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	<b>Total Other Uses of Funds</b>		0
77	<b>Total Other Sources/Uses of Funds</b>		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		3
79	<b>Fund Balances - July 1, 2015</b>		44,204
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	<b>Fund Balances - June 30, 2016</b>		44,207

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>									
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>								
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		9,180,824	1,465,712	2,601,890	766,030	207,912		19,865	
6	Leasing Purposes Levy <sup>8</sup>	1130								
7	Special Education Purposes Levy	1140	265,791							
8	FICA/Medicare Only Purposes Levies	1150					237,529			
9	Area Vocational Construction Purposes Levy	1160								
10	Summer School Purposes Levy	1170								
11	Other Tax Levies (Describe & Itemize)	1190								
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>9,446,615</b>	<b>1,465,712</b>	<b>2,601,890</b>	<b>766,030</b>	<b>445,441</b>	<b>0</b>	<b>19,865</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>								
14	Mobile Home Privilege Tax	1210								
15	Payments from Local Housing Authorities	1220								
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	74,264	277,810		144,279	76,536			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290								
18	<b>Total Payments in Lieu of Taxes</b>		<b>74,264</b>	<b>277,810</b>	<b>0</b>	<b>144,279</b>	<b>76,536</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>								
20	Regular - Tuition from Pupils or Parents (In State)	1311								
21	Regular - Tuition from Other Districts (In State)	1312								
22	Regular - Tuition from Other Sources (In State)	1313								
23	Regular - Tuition from Other Sources (Out of State)	1314								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321								
25	Summer Sch - Tuition from Other Districts (In State)	1322								
26	Summer Sch - Tuition from Other Sources (In State)	1323								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324								
28	CTE - Tuition from Pupils or Parents (In State)	1331								
29	CTE - Tuition from Other Districts (In State)	1332								
30	CTE - Tuition from Other Sources (In State)	1333								
31	CTE - Tuition from Other Sources (Out of State)	1334								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341								
33	Special Ed - Tuition from Other Districts (In State)	1342	2,326							
34	Special Ed - Tuition from Other Sources (In State)	1343								
35	Special Ed - Tuition from Other Sources (Out of State)	1344								
36	Adult - Tuition from Pupils or Parents (In State)	1351								
37	Adult - Tuition from Other Districts (In State)	1352								
38	Adult - Tuition from Other Sources (In State)	1353								
39	Adult - Tuition from Other Sources (Out of State)	1354								
40	<b>Total Tuition</b>		<b>2,326</b>							
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>								
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				2,090				
43	Regular - Transp Fees from Other Districts (In State)	1412				3,042				
44	Regular - Transp Fees from Other Sources (In State)	1413								
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415								
46	Regular Transp Fees from Other Sources (Out of State)	1416								
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421								
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422								
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424								
51	CTE - Transp Fees from Pupils or Parents (In State)	1431								
52	CTE - Transp Fees from Other Districts (In State)	1432								
53	CTE - Transp Fees from Other Sources (In State)	1433								
54	CTE - Transp Fees from Other Sources (Out of State)	1434								
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441								
56	Special Ed - Transp Fees from Other Districts (In State)	1442								
57	Special Ed - Transp Fees from Other Sources (In State)	1443								
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444								
59	Adult - Transp Fees from Pupils or Parents (In State)	1451								
60	Adult - Transp Fees from Other Districts (In State)	1452								
61	Adult - Transp Fees from Other Sources (In State)	1453								
62	Adult - Transp Fees from Other Sources (Out of State)	1454								
63	<b>Total Transportation Fees</b>					5,132				
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>								
65	Interest on Investments	1510	31,966	85	30	55	23	1	140	
66	Gain or Loss on Sale of Investments	1520								
67	<b>Total Earnings on Investments</b>		<b>31,966</b>	<b>85</b>	<b>30</b>	<b>55</b>	<b>23</b>	<b>1</b>	<b>140</b>	<b>0</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>								
69	Sales to Pupils - Lunch	1611	89,766							
70	Sales to Pupils - Breakfast	1612	34,681							
71	Sales to Pupils - A la Carte	1613								
72	Sales to Pupils - Other (Describe & Itemize)	1614								
73	Sales to Adults	1620								
74	Other Food Service (Describe & Itemize)	1690								
75	<b>Total Food Service</b>		<b>124,447</b>							
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>								
77	Admissions - Athletic	1711								
78	Admissions - Other (Describe & Itemize)	1719								
79	Fees	1720								
80	Book Store Sales	1730								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	30							
82	<b>Total District/School Activity Income</b>		<b>30</b>	<b>0</b>						
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>								
84	Rentals - Regular Textbooks	1811								
85	Rentals - Summer School Textbooks	1812								
86	Rentals - Adult/Continuing Education Textbooks	1813								
87	Rentals - Other (Describe & Itemize)	1819	20,668							
88	Sales - Regular Textbooks	1821	74,470							
89	Sales - Summer School Textbooks	1822								
90	Sales - Adult/Continuing Education Textbooks	1823								
91	Sales - Other (Describe & Itemize)	1829								
92	Other (Describe & Itemize)	1890	50,093							
93	<b>Total Textbook Income</b>		<b>145,231</b>							
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>								
95	Rentals	1910								
96	Contributions and Donations from Private Sources	1920	7,041							
97	Impact Fees from Municipal or County Governments	1930								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
98	Services Provided Other Districts	1940								
99	Refund of Prior Years' Expenditures	1950	33,482							
100	Payments of Surplus Moneys from TIF Districts	1960								
101	Drivers' Education Fees	1970								
102	Proceeds from Vendors' Contracts	1980								
103	School Facility Occupation Tax Proceeds	1983								
104	Payment from Other Districts	1991								
105	Sale of Vocational Projects	1992								
106	Other Local Fees (Describe & Itemize)	1993	68							
107	Other Local Revenues (Describe & Itemize)	1999	18,679	982		4,793				
108	<b>Total Other Revenue from Local Sources</b>		59,270	982	0	4,793	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	9,884,149	1,744,589	2,601,920	920,289	522,000	1	20,005	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>									
111	Flow-through Revenue from State Sources	2100								
112	Flow-through Revenue from Federal Sources	2200								
113	Other Flow-Through (Describe & Itemize)	2300								
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	0	0		0	0			
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>									
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>									
117	General State Aid- Sec. 18-8.05	3001	2,251,919							
118	General State Aid - Hold Harmless/Supplemental	3002								
119	Reorganization Incentives (Accounts 3005-3021)	3005								
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								
121	<b>Total Unrestricted Grants-In-Aid</b>		2,251,919	0	0	0	0	0		0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>									
123	<b>SPECIAL EDUCATION</b>									
124	Special Education - Private Facility Tuition	3100	79,101							
125	Special Education - Funding for Children Requiring Sp ED Services	3105	157,701							
126	Special Education - Personnel	3110	199,463							
127	Special Education - Orphanage - Individual	3120								
128	Special Education - Orphanage - Summer Individual	3130								
129	Special Education - Summer School	3145	3,005							
130	Special Education - Other (Describe & Itemize)	3199								
131	<b>Total Special Education</b>		439,270	0		0				
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>									
133	CTE - Technical Education - Tech Prep	3200								
134	CTE - Secondary Program Improvement (CTEI)	3220								
135	CTE - WECEP	3225								
136	CTE - Agriculture Education	3235								
137	CTE - Instructor Practicum	3240	782							
138	CTE - Student Organizations	3270	1,283							
139	CTE - Other (Describe & Itemize)	3299								
140	<b>Total Career and Technical Education</b>		2,065	0			0			
141	<b>BILINGUAL EDUCATION</b>									
142	Bilingual Ed - Downstate - TPI and TBE	3305	83,299							

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
143	Bilingual Education Downstate - Transitional Bilingual Education	3310								
144	<b>Total Bilingual Ed</b>		83,299				0			

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
145	State Free Lunch & Breakfast	3360	3,518							
146	School Breakfast Initiative	3365								
147	Driver Education	3370								
148	Adult Ed (from ICCB)	3410								
149	Adult Ed - Other (Describe & Itemize)	3499								
150	<b>TRANSPORTATION</b>									
151	Transportation - Regular and Vocational	3500				99,098				
152	Transportation - Special Education	3510				241,860				
153	Transportation - Other (Describe & Itemize)	3599								
154	<b>Total Transportation</b>		0	0		340,958	0			
155	Learning Improvement - Change Grants	3610								
156	Scientific Literacy	3660								
157	Truant Alternative/Optional Education	3695								
158	Early Childhood - Block Grant	3705	485,832							
159	Reading Improvement Block Grant	3715								
160	Reading Improvement Block Grant - Reading Recovery	3720								
161	Continued Reading Improvement Block Grant	3725								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726								
163	Chicago General Education Block Grant	3766								
164	Chicago Educational Services Block Grant	3767								
165	School Safety & Educational Improvement Block Grant	3775								
166	Technology - Technology for Success	3780								
167	State Charter Schools	3815								
168	Extended Learning Opportunities - Summer Bridges	3825								
169	Infrastructure Improvements - Planning/Construction	3920		2,125						
170	School Infrastructure - Maintenance Projects	3925								
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	25,283	55,283						
172	<b>Total Restricted Grants-In-Aid</b>		1,039,267	57,408	0	340,958	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	3,291,186	57,408	0	340,958	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>									
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>									
176	Federal Impact Aid	4001								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009								
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>									
180	Head Start	4045								
181	Construction (Impact Aid)	4050								
182	MAGNET	4060								
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0		
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>									
186	<b>TITLE VI</b>									
187	Title VI - Innovation and Flexibility Formula	4100								

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	C	D	E	F	G	H	I	J
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
188	Title VI - District Projects	4105								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
189	Title VI - Rural Education Initiative (REI)	4107								
190	Title V - Other (Describe & Itemize)	4199								
191	<b>Total Title V</b>		0	0		0	0			
192	<b>FOOD SERVICE</b>									
193	Breakfast Start-Up Expansion	4200								
194	National School Lunch Program	4210	318,918							
195	Special Milk Program	4215								
196	School Breakfast Program	4220	78,646							
197	Summer Food Service Program	4225								
198	Child Adult Care Food Program	4226								
199	Fresh Fruits & Vegetables	4240								
200	Food Service - Other (Describe & Itemize)	4299	38,660							
201	<b>Total Food Service</b>		436,224				0			
202	<b>TITLE I</b>									
203	Title I - Low Income	4300	401,096							
204	Title I - Low Income - Neglected, Private	4305								
205	Title I - Comprehensive School Reform	4332								
206	Title I - Reading First	4334								
207	Title I - Even Start	4335								
208	Title I - Reading First SEA Funds	4337								
209	Title I - Migrant Education	4340								
210	Title I - Other (Describe & Itemize)	4399								
211	<b>Total Title I</b>		401,096	0		0	0			
212	<b>TITLE IV</b>									
213	Title IV - Safe & Drug Free Schools - Formula	4400								
214	Title IV - 21st Century Comm Learning Centers	4421								
215	Title IV - Other (Describe & Itemize)	4499								
216	<b>Total Title IV</b>		0	0		0	0			
217	<b>FEDERAL - SPECIAL EDUCATION</b>									
218	Fed - Spec Education - Preschool Flow-Through	4600	6,316							
219	Fed - Spec Education - Preschool Discretionary	4605								
220	Fed - Spec Education - IDEA - Flow Through	4620	367,527							
221	Fed - Spec Education - IDEA - Room & Board	4625	44,783							
222	Fed - Spec Education - IDEA - Discretionary	4630								
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699								
224	<b>Total Federal - Special Education</b>		418,626	0		0	0			
225	<b>CTE - PERKINS</b>									
226	CTE - Perkins - Title III E - Tech Prep	4770								
227	CTE - Other (Describe & Itemize)	4799								
228	<b>Total CTE - Perkins</b>		0	0			0			
229	Federal - Adult Education	4810								
230	ARRA - General State Aid - Education Stabilization	4850								
231	ARRA - Title I - Low Income	4851								
232	ARRA - Title I - Neglected, Private	4852								
233	ARRA - Title I - Delinquent, Private	4853								
234	ARRA - Title I - School Improvement (Part A)	4854								
235	ARRA - Title I - School Improvement (Section 1003g)	4855								
236	ARRA - IDEA - Part B - Preschool	4856								
237	ARRA - IDEA - Part B - Flow-Through	4857								
238	ARRA - Title IID - Technology-Formula	4860								



STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
239	ARRA - Title IID - Technology-Competitive	4861								
240	ARRA - McKinney - Vento Homeless Education	4862								
241	ARRA - Child Nutrition Equipment Assistance	4863								
242	Impact Aid Formula Grants	4864								
243	Impact Aid Competitive Grants	4865								
244	Qualified Zone Academy Bond Tax Credits	4866								
245	Qualified School Construction Bond Credits	4867								
246	Build America Bond Tax Credits	4868								
247	Build America Bond Interest Reimbursement	4869								
248	ARRA - General State Aid - Other Govt Services Stabilization	4870								
249	Other ARRA Funds - II	4871								
250	Other ARRA Funds - III	4872								
251	Other ARRA Funds - IV	4873								
252	Other ARRA Funds - V	4874								
253	ARRA - Early Childhood	4875								
254	Other ARRA Funds VII	4876								
255	Other ARRA Funds VIII	4877								
256	Other ARRA Funds IX	4878								
257	Other ARRA Funds X	4879								
258	Other ARRA Funds Ed Job Fund Program	4880								
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0
260	Race to the Top Program	4901								
261	Race to the Top - Preschool Expansion Grant	4902								
262	Advanced Placement Fee/International Baccalaureate	4904								
263	Title III - Immigrant Education Program (IEP)	4905								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	48,875							
265	Learn & Serve America	4910								
266	McKinney Education for Homeless Children	4920								
267	Title II - Eisenhower Professional Development Formula	4930								
268	Title II - Teacher Quality	4932	49,124							
269	Federal Charter Schools	4960								
270	Medicaid Matching Funds - Administrative Outreach	4991	37,923							
271	Medicaid Matching Funds - Fee-for-Service Program	4992	92,140							
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,484,008	0	0	0	0	0		0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,484,008	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		14,659,343	1,801,997	2,601,920	1,261,247	522,000	1	20,005	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>		
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>	
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		
6	Leasing Purposes Levy <sup>8</sup>	1130	
7	Special Education Purposes Levy	1140	
8	FICA/Medicare Only Purposes Levies	1150	
9	Area Vocational Construction Purposes Levy	1160	
10	Summer School Purposes Levy	1170	
11	Other Tax Levies (Describe & Itemize)	1190	
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>	
14	Mobile Home Privilege Tax	1210	
15	Payments from Local Housing Authorities	1220	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>
19	<b>TUITION</b>	<b>1300</b>	
20	Regular - Tuition from Pupils or Parents (In State)	1311	
21	Regular - Tuition from Other Districts (In State)	1312	
22	Regular - Tuition from Other Sources (In State)	1313	
23	Regular - Tuition from Other Sources (Out of State)	1314	
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	
25	Summer Sch - Tuition from Other Districts (In State)	1322	
26	Summer Sch - Tuition from Other Sources (In State)	1323	
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	
28	CTE - Tuition from Pupils or Parents (In State)	1331	
29	CTE - Tuition from Other Districts (In State)	1332	
30	CTE - Tuition from Other Sources (In State)	1333	
31	CTE - Tuition from Other Sources (Out of State)	1334	
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	
33	Special Ed - Tuition from Other Districts (In State)	1342	
34	Special Ed - Tuition from Other Sources (In State)	1343	
35	Special Ed - Tuition from Other Sources (Out of State)	1344	
36	Adult - Tuition from Pupils or Parents (In State)	1351	
37	Adult - Tuition from Other Districts (In State)	1352	
38	Adult - Tuition from Other Sources (In State)	1353	
39	Adult - Tuition from Other Sources (Out of State)	1354	
40	<b>Total Tuition</b>		
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>	
42	Regular -Transp Fees from Pupils or Parents (In State)	1411	
43	Regular - Transp Fees from Other Districts (In State)	1412	
44	Regular - Transp Fees from Other Sources (In State)	1413	
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415	
46	Regular Transp Fees from Other Sources (Out of State)	1416	
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422	
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423	

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	
51	CTE - Transp Fees from Pupils or Parents (In State)	1431	
52	CTE - Transp Fees from Other Districts (In State)	1432	
53	CTE - Transp Fees from Other Sources (In State)	1433	
54	CTE - Transp Fees from Other Sources (Out of State)	1434	
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	
56	Special Ed - Transp Fees from Other Districts (In State)	1442	
57	Special Ed - Transp Fees from Other Sources (In State)	1443	
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444	
59	Adult - Transp Fees from Pupils or Parents (In State)	1451	
60	Adult - Transp Fees from Other Districts (In State)	1452	
61	Adult - Transp Fees from Other Sources (In State)	1453	
62	Adult - Transp Fees from Other Sources (Out of State)	1454	
63	<b>Total Transportation Fees</b>		
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>	
65	Interest on Investments	1510	3
66	Gain or Loss on Sale of Investments	1520	
67	<b>Total Earnings on Investments</b>		<b>3</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>	
69	Sales to Pupils - Lunch	1611	
70	Sales to Pupils - Breakfast	1612	
71	Sales to Pupils - A la Carte	1613	
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	
74	Other Food Service (Describe & Itemize)	1690	
75	<b>Total Food Service</b>		
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>	
77	Admissions - Athletic	1711	
78	Admissions - Other (Describe & Itemize)	1719	
79	Fees	1720	
80	Book Store Sales	1730	
81	Other District/School Activity Revenue (Describe & Itemize)	1790	
82	<b>Total District/School Activity Income</b>		
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>	
84	Rentals - Regular Textbooks	1811	
85	Rentals - Summer School Textbooks	1812	
86	Rentals - Adult/Continuing Education Textbooks	1813	
87	Rentals - Other (Describe & Itemize)	1819	
88	Sales - Regular Textbooks	1821	
89	Sales - Summer School Textbooks	1822	
90	Sales - Adult/Continuing Education Textbooks	1823	
91	Sales - Other (Describe & Itemize)	1829	
92	Other (Describe & Itemize)	1890	
93	<b>Total Textbook Income</b>		
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>	
95	Rentals	1910	
96	Contributions and Donations from Private Sources	1920	
97	Impact Fees from Municipal or County Governments	1930	

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
98	Services Provided Other Districts	1940	
99	Refund of Prior Years' Expenditures	1950	
100	Payments of Surplus Moneys from TIF Districts	1960	
101	Drivers' Education Fees	1970	
102	Proceeds from Vendors' Contracts	1980	
103	School Facility Occupation Tax Proceeds	1983	
104	Payment from Other Districts	1991	
105	Sale of Vocational Projects	1992	
106	Other Local Fees (Describe & Itemize)	1993	
107	Other Local Revenues (Describe & Itemize)	1999	
108	<b>Total Other Revenue from Local Sources</b>		0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>3</b>
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>		
111	Flow-through Revenue from State Sources	2100	
112	Flow-through Revenue from Federal Sources	2200	
113	Other Flow-Through (Describe & Itemize)	2300	
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>		
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>		
117	General State Aid- Sec. 18-8.05	3001	
118	General State Aid - Hold Harmless/Supplemental	3002	
119	Reorganization Incentives (Accounts 3005-3021)	3005	
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	
121	<b>Total Unrestricted Grants-In-Aid</b>		0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>		
123	<b>SPECIAL EDUCATION</b>		
124	Special Education - Private Facility Tuition	3100	
125	Special Education - Funding for Children Requiring Sp ED Services	3105	
126	Special Education - Personnel	3110	
127	Special Education - Orphanage - Individual	3120	
128	Special Education - Orphanage - Summer Individual	3130	
129	Special Education - Summer School	3145	
130	Special Education - Other (Describe & Itemize)	3199	
131	<b>Total Special Education</b>		
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>		
133	CTE - Technical Education - Tech Prep	3200	
134	CTE - Secondary Program Improvement (CTEI)	3220	
135	CTE - WECEP	3225	
136	CTE - Agriculture Education	3235	
137	CTE - Instructor Practicum	3240	
138	CTE - Student Organizations	3270	
139	CTE - Other (Describe & Itemize)	3299	
140	<b>Total Career and Technical Education</b>		
141	<b>BILINGUAL EDUCATION</b>		
142	Bilingual Ed - Downstate - TPI and TBE	3305	

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1			<b>(90)</b>
2	<b>Description (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Fire Prevention &amp; Safety</b>
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	
144	<b>Total Bilingual Ed</b>		

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	
146	School Breakfast Initiative	3365	
147	Driver Education	3370	
148	Adult Ed (from ICCB)	3410	
149	Adult Ed - Other (Describe & Itemize)	3499	
150	<b>TRANSPORTATION</b>		
151	Transportation - Regular and Vocational	3500	
152	Transportation - Special Education	3510	
153	Transportation - Other (Describe & Itemize)	3599	
154	<b>Total Transportation</b>		
155	Learning Improvement - Change Grants	3610	
156	Scientific Literacy	3660	
157	Truant Alternative/Optional Education	3695	
158	Early Childhood - Block Grant	3705	
159	Reading Improvement Block Grant	3715	
160	Reading Improvement Block Grant - Reading Recovery	3720	
161	Continued Reading Improvement Block Grant	3725	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	
163	Chicago General Education Block Grant	3766	
164	Chicago Educational Services Block Grant	3767	
165	School Safety & Educational Improvement Block Grant	3775	
166	Technology - Technology for Success	3780	
167	State Charter Schools	3815	
168	Extended Learning Opportunities - Summer Bridges	3825	
169	Infrastructure Improvements - Planning/Construction	3920	
170	School Infrastructure - Maintenance Projects	3925	
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	
172	<b>Total Restricted Grants-In-Aid</b>		0
173	<b>Total Receipts from State Sources</b>	3000	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>		
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>		
176	Federal Impact Aid	4001	
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>		
180	Head Start	4045	
181	Construction (Impact Aid)	4050	
182	MAGNET	4060	
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>		
186	<b>TITLE VI</b>		
187	Title VI - Innovation and Flexibility Formula	4100	

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016

	A	B	K
1	Description (Enter Whole Dollars)		(90)
2		Acct #	Fire Prevention & Safety
188	Title VI - District Projects	4105	

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	
190	Title V - Other (Describe & Itemize)	4199	
191	<b>Total Title V</b>		
192	<b>FOOD SERVICE</b>		
193	Breakfast Start-Up Expansion	4200	
194	National School Lunch Program	4210	
195	Special Milk Program	4215	
196	School Breakfast Program	4220	
197	Summer Food Service Program	4225	
198	Child Adult Care Food Program	4226	
199	Fresh Fruits & Vegetables	4240	
200	Food Service - Other (Describe & Itemize)	4299	
201	<b>Total Food Service</b>		
202	<b>TITLE I</b>		
203	Title I - Low Income	4300	
204	Title I - Low Income - Neglected, Private	4305	
205	Title I - Comprehensive School Reform	4332	
206	Title I - Reading First	4334	
207	Title I - Even Start	4335	
208	Title I - Reading First SEA Funds	4337	
209	Title I - Migrant Education	4340	
210	Title I - Other (Describe & Itemize)	4399	
211	<b>Total Title I</b>		
212	<b>TITLE IV</b>		
213	Title IV - Safe & Drug Free Schools - Formula	4400	
214	Title IV - 21st Century Comm Learning Centers	4421	
215	Title IV - Other (Describe & Itemize)	4499	
216	<b>Total Title IV</b>		
217	<b>FEDERAL - SPECIAL EDUCATION</b>		
218	Fed - Spec Education - Preschool Flow-Through	4600	
219	Fed - Spec Education - Preschool Discretionary	4605	
220	Fed - Spec Education - IDEA - Flow Through	4620	
221	Fed - Spec Education - IDEA - Room & Board	4625	
222	Fed - Spec Education - IDEA - Discretionary	4630	
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	
224	<b>Total Federal - Special Education</b>		
225	<b>CTE - PERKINS</b>		
226	CTE - Perkins - Title III E - Tech Prep	4770	
227	CTE - Other (Describe & Itemize)	4799	
228	<b>Total CTE - Perkins</b>		
229	Federal - Adult Education	4810	
230	ARRA - General State Aid - Education Stabilization	4850	
231	ARRA - Title I - Low Income	4851	
232	ARRA - Title I - Neglected, Private	4852	
233	ARRA - Title I - Delinquent, Private	4853	
234	ARRA - Title I - School Improvement (Part A)	4854	
235	ARRA - Title I - School Improvement (Section 1003g)	4855	
236	ARRA - IDEA - Part B - Preschool	4856	
237	ARRA - IDEA - Part B - Flow-Through	4857	
238	ARRA - Title IID - Technology-Formula	4860	



**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90)
2			Fire Prevention & Safety
239	ARRA - Title IID - Technology-Competitive	4861	
240	ARRA - McKinney - Vento Homeless Education	4862	
241	ARRA - Child Nutrition Equipment Assistance	4863	
242	Impact Aid Formula Grants	4864	
243	Impact Aid Competitive Grants	4865	
244	Qualified Zone Academy Bond Tax Credits	4866	
245	Qualified School Construction Bond Credits	4867	
246	Build America Bond Tax Credits	4868	
247	Build America Bond Interest Reimbursement	4869	
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	
249	Other ARRA Funds - II	4871	
250	Other ARRA Funds - III	4872	
251	Other ARRA Funds - IV	4873	
252	Other ARRA Funds - V	4874	
253	ARRA - Early Childhood	4875	
254	Other ARRA Funds VII	4876	
255	Other ARRA Funds VIII	4877	
256	Other ARRA Funds IX	4878	
257	Other ARRA Funds X	4879	
258	Other ARRA Funds Ed Job Fund Program	4880	
259	<b>Total Stimulus Programs</b>		0
260	Race to the Top Program	4901	
261	Race to the Top - Preschool Expansion Grant	4902	
262	Advanced Placement Fee/International Baccalaureate	4904	
263	Title III - Immigrant Education Program (IEP)	4905	
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	
265	Learn & Serve America	4910	
266	McKinney Education for Homeless Children	4920	
267	Title II - Eisenhower Professional Development Formula	4930	
268	Title II - Teacher Quality	4932	
269	Federal Charter Schools	4960	
270	Medicaid Matching Funds - Administrative Outreach	4991	
271	Medicaid Matching Funds - Fee-for-Service Program	4992	
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	0
275	<b>Total Direct Receipts/Revenues</b>		3

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	4,923,582	772,227	468,931	176,930					6,341,670
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	296,334	66,581	7,175	5,893					375,983
8	Special Education Programs (Functions 1200-1220)	1200	1,277,912	268,254	37,125	65,465					1,648,756
9	Special Education Programs Pre-K	1225	41,705	8,275							49,980
10	Remedial and Supplemental Programs K-12	1250	60,275	22,899	27,654	1,025	8,723				120,576
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	112,907	4,252	11,026	11,911					140,096
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	307,222	67,740							374,962
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912									0
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>7,019,937</b>	<b>1,210,228</b>	<b>551,911</b>	<b>261,224</b>	<b>8,723</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,052,023</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	117,000	18,175		169					135,344
37	Guidance Services	2120									0
38	Health Services	2130	236,772	39,308	108,695	5,775	1,512				392,062
39	Psychological Services	2140	191,021	25,605	4,795						221,421
40	Speech Pathology & Audiology Services	2150	92,786	17,084	19,519						129,389
41	Other Support Services - Pupils <i>(Describe &amp; Itemize)</i>	2190									0
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>637,579</b>	<b>100,172</b>	<b>133,009</b>	<b>5,944</b>	<b>1,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>878,216</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	240,093	66,385	149,890	6		1,465	1,083		458,922
45	Educational Media Services	2220	136,506	36,222	1,676	8,592			183		183,179
46	Assessment & Testing	2230			21,860	935					22,795
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>376,599</b>	<b>102,607</b>	<b>173,426</b>	<b>9,533</b>	<b>0</b>	<b>1,465</b>	<b>1,266</b>	<b>0</b>	<b>664,896</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	18,251	6,356	189,899	22,898					237,404
50	Executive Administration Services	2320	221,184	38,355	25,129	19,577					304,245
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370			6,360						6,360
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>239,435</b>	<b>44,711</b>	<b>221,388</b>	<b>42,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>548,009</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	690,015	124,057	129,955	3,829	2,696	2,165			952,717
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>690,015</b>	<b>124,057</b>	<b>129,955</b>	<b>3,829</b>	<b>2,696</b>	<b>2,165</b>	<b>0</b>	<b>0</b>	<b>952,717</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	91,174	14,263	40,106			325			145,868
60	Fiscal Services	2520	108,697	24,718	75,904	1,096					210,415
61	Operation & Maintenance of Plant Services	2540					7,753				7,753
62	Pupil Transportation Services	2550									0
63	Food Services	2560	190,775	105,766	39,942	379,290	1,980				717,753
64	Internal Services	2570									0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>390,646</b>	<b>144,747</b>	<b>155,952</b>	<b>380,386</b>	<b>9,733</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>1,081,789</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660			152,331	19,458	42,790		4,216		218,795
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>152,331</b>	<b>19,458</b>	<b>42,790</b>	<b>0</b>	<b>4,216</b>	<b>0</b>	<b>218,795</b>
73	Other Support Services (Describe & Itemize)	2900				300					300
74	<b>Total Support Services</b>	<b>2000</b>	<b>2,334,274</b>	<b>516,294</b>	<b>966,061</b>	<b>461,925</b>	<b>56,731</b>	<b>3,955</b>	<b>5,482</b>	<b>0</b>	<b>4,344,722</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>127,041</b>	<b>26,706</b>	<b>35,933</b>	<b>8,588</b>					<b>198,268</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110									0
79	Payments for Special Education Programs	4120						469,049			469,049
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			3,400						3,400
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>3,400</b>			<b>469,049</b>			<b>472,449</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			3,400			469,049			472,449
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0
111	Debt Services - Interest on Long-Term Debt	5200						8,146			8,146
112	<b>Total Debt Services</b>	<b>5000</b>						8,146			8,146
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		9,481,252	1,753,228	1,557,305	731,737	65,454	481,150	5,482	0	14,075,608
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										583,735
116											
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530			833,659						833,659
124	Operation & Maintenance of Plant Services	2540	445,217	119,601	544,499	92,712	132,879		10,883		1,345,791
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>445,217</b>	<b>119,601</b>	<b>1,378,158</b>	<b>92,712</b>	<b>132,879</b>	<b>0</b>	<b>10,883</b>	<b>0</b>	<b>2,179,450</b>
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	<b>445,217</b>	<b>119,601</b>	<b>1,378,158</b>	<b>92,712</b>	<b>132,879</b>	<b>0</b>	<b>10,883</b>	<b>0</b>	<b>2,179,450</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Programs	4140									0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400									0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
147	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
148	<b>Total Debt Services</b>	<b>5000</b>						0			0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
150	<b>Total Direct Disbursements/Expenditures</b>		445,217	119,601	1,378,158	92,712	132,879	0	10,883	0	2,179,450
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										(377,453)
152											
153	<b>30 - DEBT SERVICES (DS)</b>										
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						906,475			906,475
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						1,830,000			1,830,000
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			196,455						196,455
166	<b>Total Debt Services</b>	<b>5000</b>			196,455			2,736,475			2,932,930
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
168	<b>Total Disbursements/ Expenditures</b>				196,455			2,736,475			2,932,930
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(331,010)
170											
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>SUPPORT SERVICES - PUPILS</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	<b>SUPPORT SERVICES - BUSINESS</b>										
176	Pupil Transportation Services	2550	337,017	93,925	502,214	23,616					956,772
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	337,017	93,925	502,214	23,616	0	0	0	0	956,772
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
182	Payments for Regular Programs	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
190	Total Payments to Other Govt Units	4000			0			0			0
191	DEBT SERVICES (TR)	5000									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									
200								10,984			10,984
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
202	Total Debt Services	5000						10,984			10,984
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		337,017	93,925	502,214	23,616	0	10,984	0	0	967,756
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										293,491
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		80,407							80,407
210	Pre-K Programs	1125		18,542							18,542
211	Special Education Programs (Functions 1200-1220)	1200		87,652							87,652
212	Special Education Programs - Pre-K	1225		530							530
213	Remedial and Supplemental Programs - K-12	1250		10,108							10,108
214	Remedial and Supplemental Programs - Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		2,643							2,643
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		14,051							14,051
222	Truants' Alternative & Optional Programs	1900									0
223	Total Instruction	1000		213,933							213,933
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		1,603							1,603
227	Guidance Services	2120									0
228	Health Services	2130		39,754							39,754
229	Psychological Services	2140		2,425							2,425
230	Speech Pathology & Audiology Services	2150		1,298							1,298
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupils	2100		45,080							45,080
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		3,711							3,711
235	Educational Media Services	2220		22,920							22,920
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		26,631							26,631

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
239	Board of Education Services	2310		3,065							3,065
240	Executive Administration Services	2320		12,734							12,734
241	Service Area Administrative Services	2330									0
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (Regular or Self-Insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>15,799</b>							<b>15,799</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
253	Office of the Principal Services	2410		41,391							41,391
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>41,391</b>							<b>41,391</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>										
257	Direction of Business Support Services	2510		13,495							13,495
258	Fiscal Services	2520		18,268							18,268
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Services	2540		74,778							74,778
261	Pupil Transportation Services	2550		42,559							42,559
262	Food Services	2560		31,632							31,632
263	Internal Services	2570									0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>180,732</b>							<b>180,732</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development, & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660									0
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>
272	Other Support Services (Describe & Itemize)	2900									0
273	<b>Total Support Services</b>	<b>2000</b>		<b>309,633</b>							<b>309,633</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>20,550</b>							<b>20,550</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
288	<b>Total Disbursements/Expenditures</b>			544,116				0			544,116
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(22,116)
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
293	<b>SUPPORT SERVICES - BUSINESS</b>										
294	Facilities Acquisition and Construction Services	2530			40,417		2,398,634				2,439,051
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	40,417	0	2,398,634	0	0	0	2,439,051
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payments for Special Education Programs	4120									0
301	Payments for CTE Programs	4140									0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
305	<b>Total Disbursements/ Expenditures</b>		0	0	40,417	0	2,398,634	0	0	0	2,439,051
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(2,439,050)
307											
308	<b>70 - WORKING CASH (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
314	Unemployment Insurance Payments	2363									0
315	Insurance Payments (Regular or Self-Insurance)	2364									0
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Services	2369									0
321	Property Insurance (Buildings & Grounds)	2371									0
322	Vehicle Insurance (Transportation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>									
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
328	Other Interest or Short-Term Debt	5150									0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
331	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										0
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
336	<b>SUPPORT SERVICES - BUSINESS</b>										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Services	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
354	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										3

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	6,335,000
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	368,000
8	Special Education Programs (Functions 1200-1220)	1200	1,567,000
9	Special Education Programs Pre-K	1225	43,000
10	Remedial and Supplemental Programs K-12	1250	175,000
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	
14	Interscholastic Programs	1500	156,600
15	Summer School Programs	1600	
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	
18	Bilingual Programs	1800	476,900
19	Truant Alternative & Optional Programs	1900	
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>9,121,500</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	126,200
37	Guidance Services	2120	1,250
38	Health Services	2130	357,600
39	Psychological Services	2140	198,500
40	Speech Pathology & Audiology Services	2150	117,100
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>800,650</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	397,425
45	Educational Media Services	2220	201,700
46	Assessment & Testing	2230	36,000
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>635,125</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	201,000
50	Executive Administration Services	2320	326,900
51	Special Area Administration Services	2330	
52	Tort Immunity Services	2360 - 2370	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>527,900</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	883,365
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>883,365</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	144,000
60	Fiscal Services	2520	223,000
61	Operation & Maintenance of Plant Services	2540	
62	Pupil Transportation Services	2550	
63	Food Services	2560	613,000
64	Internal Services	2570	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>980,000</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	
70	Staff Services	2640	
71	Data Processing Services	2660	38,200
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>38,200</b>
73	Other Support Services (Describe & Itemize)	2900	
74	<b>Total Support Services</b>	<b>2000</b>	<b>3,865,240</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>195,700</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	425,000
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	3,500
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>428,500</b>
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>0</b>
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>428,500</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	
114	<b>Total Direct Disbursements/Expenditures</b>		<b>13,610,940</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Describe & Itemize)	2190	
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	1,025,000
124	Operation & Maintenance of Plant Services	2540	1,410,500
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,435,500</b>
128	Other Support Services (Describe & Itemize)	2900	
129	<b>Total Support Services</b>	<b>2000</b>	<b>2,435,500</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Special Education Programs	4120	
134	Payments for CTE Programs	4140	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
137	Payments to Other Govt. Units (Out of State)	4400	
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
141	Tax Anticipation Warrants	5110	
142	Tax Anticipation Notes	5120	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
144	State Aid Anticipation Certificates	5140	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	
148	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	
150	<b>Total Direct Disbursements/Expenditures</b>		<b>2,435,500</b>
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>		
152			
153	<b>30 - DEBT SERVICES (DS)</b>		
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>	
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
157	Tax Anticipation Warrants	5110	
158	Tax Anticipation Notes	5120	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
160	State Aid Anticipation Certificates	5140	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>1,188,612</b>
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	<b>1,547,863</b>
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
166	<b>Total Debt Services</b>	<b>5000</b>	<b>2,736,475</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
168	<b>Total Disbursements/ Expenditures</b>		<b>2,736,475</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
170			
171	<b>40 - TRANSPORTATION FUND (TR)</b>		
172	<b>SUPPORT SERVICES (TR)</b>		
173	<b>SUPPORT SERVICES - PUPILS</b>		
174	Other Support Services - Pupils (Describe & Itemize)	2190	
175	<b>SUPPORT SERVICES - BUSINESS</b>		
176	Pupil Transportation Services	2550	913,866
177	Other Support Services (Describe & Itemize)	2900	
178	<b>Total Support Services</b>	<b>2000</b>	<b>913,866</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
182	Payments for Regular Programs	4110	
183	Payments for Special Education Programs	4120	
184	Payments for Adult/Continuing Education Programs	4130	
185	Payments for CTE Programs	4140	
186	Payments for Community College Programs	4170	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	
190	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
191	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
192	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
193	Tax Anticipation Warrants	5110	
194	Tax Anticipation Notes	5120	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
196	State Aid Anticipation Certificates	5140	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
198	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
199	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
200	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	
201	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
202	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	
204	<b>Total Disbursements/ Expenditures</b>		<b>913,866</b>
205	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
206			
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
208	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
209	Regular Programs	1100	93,700
210	Pre-K Programs	1125	22,650
211	Special Education Programs (Functions 1200-1220)	1200	80,000
212	Special Education Programs - Pre-K	1225	
213	Remedial and Supplemental Programs - K-12	1250	12,100
214	Remedial and Supplemental Programs - Pre-K	1275	
215	Adult/Continuing Education Programs	1300	
216	CTE Programs	1400	
217	Interscholastic Programs	1500	2,750
218	Summer School Programs	1600	
219	Gifted Programs	1650	
220	Driver's Education Programs	1700	
221	Bilingual Programs	1800	14,500
222	Truants' Alternative & Optional Programs	1900	
223	<b>Total Instruction</b>	<b>1000</b>	<b>225,700</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
225	<b>SUPPORT SERVICES - PUPILS</b>		
226	Attendance & Social Work Services	2110	1,400
227	Guidance Services	2120	1,945
228	Health Services	2130	35,000
229	Psychological Services	2140	3,000
230	Speech Pathology & Audiology Services	2150	1,500
231	Other Support Services - Pupils (Describe & Itemize)	2190	
232	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>42,845</b>
233	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
234	Improvement of Instruction Services	2210	1,000
235	Educational Media Services	2220	8,000
236	Assessment & Testing	2230	16,000
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>25,000</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
239	Board of Education Services	2310	
240	Executive Administration Services	2320	15,000
241	Service Area Administrative Services	2330	
242	Claims Paid from Self Insurance Fund	2361	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
244	Unemployment Insurance Payments	2363	
245	Insurance Payments (Regular or Self-Insurance)	2364	
246	Risk Management and Claims Services Payments	2365	
247	Judgment and Settlements	2366	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
249	Reciprocal Insurance Payments	2368	
250	Legal Services	2369	
251	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>15,000</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
253	Office of the Principal Services	2410	39,000
254	Other Support Services - School Administration (Describe & Itemize)	2490	
255	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>39,000</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>		
257	Direction of Business Support Services	2510	15,000
258	Fiscal Services	2520	18,500
259	Facilities Acquisition & Construction Services	2530	
260	Operation & Maintenance of Plant Services	2540	74,100
261	Pupil Transportation Services	2550	42,000
262	Food Services	2560	30,100
263	Internal Services	2570	
264	<b>Total Support Services - Business</b>	<b>2500</b>	<b>179,700</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>		
266	Direction of Central Support Services	2610	
267	Planning, Research, Development, & Evaluation Services	2620	
268	Information Services	2630	
269	Staff Services	2640	
270	Data Processing Services	2660	
271	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>
272	Other Support Services (Describe & Itemize)	2900	
273	<b>Total Support Services</b>	<b>2000</b>	<b>301,545</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>21,000</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
276	Payments for Special Education Programs	4120	
277	Payments for CTE Programs	4140	
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
281	Tax Anticipation Warrants	5110	
282	Tax Anticipation Notes	5120	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
284	State Aid Anticipation Certificates	5140	
285	Other (Describe & Itemize)	5150	
286	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	
288	<b>Total Disbursements/Expenditures</b>		<b>548,245</b>
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
290			
291	<b>60 - CAPITAL PROJECTS (CP)</b>		
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
293	<b>SUPPORT SERVICES - BUSINESS</b>		
294	Facilities Acquisition and Construction Services	2530	2,654,800
295	Other Support Services (Describe & Itemize)	2900	
296	<b>Total Support Services</b>	<b>2000</b>	<b>2,654,800</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
299	Payments to Other Govt Units (In-State)	4100	
300	Payments for Special Education Programs	4120	
301	Payments for CTE Programs	4140	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	
305	<b>Total Disbursements/ Expenditures</b>		<b>2,654,800</b>
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
307			
308	<b>70 - WORKING CASH (WC)</b>		
309			
310	<b>80 - TORT FUND (TF)</b>		
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
312	Claims Paid from Self Insurance Fund	2361	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
314	Unemployment Insurance Payments	2363	
315	Insurance Payments (Regular or Self-Insurance)	2364	
316	Risk Management and Claims Services Payments	2365	
317	Judgment and Settlements	2366	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
319	Reciprocal Insurance Payments	2368	
320	Legal Services	2369	
321	Property Insurance (Buildings & Grounds)	2371	
322	Vehicle Insurance (Transportation)	2372	
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
326	Tax Anticipation Warrants	5110	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2016**

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	
331	<b>Total Disbursements/Expenditures</b>		<b>0</b>
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>		
333			
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>	
336	<b>SUPPORT SERVICES - BUSINESS</b>		
337	Facilities Acquisition & Construction Services	2530	
338	Operation & Maintenance of Plant Services	2540	
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
340	Other Support Services (Describe & Itemize)	2900	
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
347	Tax Anticipation Warrants	5110	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	
352	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	
354	<b>Total Disbursements/Expenditures</b>		<b>0</b>
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

**FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2015</b>											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		0	0	0	0	0	0	0	0		0
35	<b>Ending Balance June 30, 2016</b>		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:**

FEDERAL STIMULUS - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
56												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2015 Levy)	<b>Taxes Received</b> (from 2014 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2015 Levy)	<b>Estimated Taxes Due</b> (from the 2015 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	9,180,824	4,802,900	4,377,924	9,377,355	4,574,455
5	Operations & Maintenance	1,465,712	760,657	705,055	1,485,135	724,478
6	Debt Services **	2,601,890	1,222,354	1,379,536	2,386,569	1,164,215
7	Transportation	766,030	396,454	369,576	774,051	377,597
8	Municipal Retirement	207,912	106,651	101,261	208,229	101,578
9	Capital Improvements	0		0		0
10	Working Cash	19,865	9,750	10,115	19,036	9,286
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	265,791	136,501	129,290	266,510	130,009
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	237,529	121,801	115,728	237,809	116,008
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>14,745,553</b>	<b>7,557,068</b>	<b>7,188,485</b>	<b>14,754,694</b>	<b>7,197,626</b>
20						
21						
22						

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

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

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b> <b>Beginning 07/01/15</b>	<b>Issued 07/01/15</b> <b>Through 06/30/16</b>	<b>Retired 07/01/15</b> <b>Through 06/30/16</b>	<b>Outstanding</b> <b>Ending 06/30/16</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>									
4	<b>ANTICIPATION NOTES (CPPRT)</b>									
5	<b>Total CPPRT Notes</b>					0				
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
7	Educational Fund					0				
8	Operations & Maintenance Fund					0				
9	Debt Services - Construction					0				
10	Debt Services - Working Cash					0				
11	Debt Services - Refunding Bonds					0				
12	Transportation Fund					0				
13	Municipal Retirement/Social Security Fund					0				
14	Fire Prevention & Safety Fund					0				
15	Other - (Describe & Itemize)					0				
16	<b>Total TAWs</b>		0	0	0	0				
17	<b>TAX ANTICIPATION NOTES (TAN)</b>									
18	Educational Fund					0				
19	Operations & Maintenance Fund					0				
20	Fire Prevention & Safety Fund					0				
21	Other - (Describe & Itemize)					0				
22	<b>Total TANs</b>		0	0	0	0				
23	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>									
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>								0	
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
26	<b>Total GSAACs (All Funds)</b>								0	
27	<b>OTHER SHORT-TERM BORROWING</b>									
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>								0	
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning 07/1/15</b>	<b>Issued 7/1/15 thru 6/30/16</b>	<b>Any differences described and itemized</b>	<b>Retired 7/1/15 thru 6/30/16</b>	<b>Outstanding Ending 6/30/16</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Cap Appreciation Limited Bonds 2002B	12/15/02	5,298,714	7	1,651,338		68,263	610,000	1,109,601	313,039
32	Limited School Bonds 2003C	04/01/03	3,920,000	7	3,040,000		(2,930,000)	110,000	0	
33	School Bonds, Series 2008	05/15/08	20,000,000	7	16,425,000			590,000	15,835,000	15,835,000
34	School Bonds, Series 2009	06/01/10	2,300,000	7	575,000			520,000	55,000	55,000
35	General Obligation, Series 2016A	06/08/16	7,025,000	7		7,025,000			7,025,000	7,025,000
36	General Obligation, Series 2016B	06/08/16	2,505,000	7		2,505,000			2,505,000	2,505,000
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			41,048,714		21,691,338	9,530,000	(2,861,737)	1,830,000	26,529,601	25,733,039
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other School Bonds					
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other					
54	3. Refunding Bonds		6. Building Bonds		9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b> (Enter Whole Dollars)		<b>Account No</b>		<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>			
3	<b>Cash Basis Fund Balance as of July 1, 2015</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			265,791						
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970									
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370									
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	<b>Total Receipts</b>				0	265,791	0	0	0	0		
13	<b>DISBURSEMENTS:</b>											
14	Instruction		10 or 50-1000			265,791						
15	Facilities Acquisition & Construction Services		20 or 60-2530									
16	Tort Immunity Services		10, 20, 40-2360-2370									
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt		30-5200									
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")		30-5400									
21	<b>Total Debt Services</b>							0				
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--									
23	<b>Total Disbursements</b>				0	265,791	0	0	0	0		
24	<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>							0	0	0	0	0
25	<b>Reserved Fund Balance</b>		714									
26	<b>Unreserved Fund Balance</b>		730		0	0	0	0	0	0		
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32											Total Claims Payments:	
32											Total Reserve Remaining:	
33	Using the following categories, list all other Tort Immunity expenditures <b>not</b>											
34	included in line 30 above. Include the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											

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

	A	B	C	D	E	F	G	H	I	J	K
48	b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Schedule of Capital Outlay and Depreciation</b>										
2	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning 7/1/15</b>	<b>Add: Additions 2015-2016</b>	<b>Less: Deletions 2015-2016</b>	<b>Cost Ending 6/30/16</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/15</b>	<b>Add: Depreciation Allowable 2015-2016</b>	<b>Less: Depreciation Deletions 2015-2016</b>	<b>Accumulated Depreciation Ending 6/30/16</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0
4	<b>Land</b>	<b>220</b>									
5	Non-Depreciable Land	221	269,458			269,458					
6	Depreciable Land	222	1,020,194			1,020,194	50	413,575	66,746		480,321
7	<b>Buildings</b>	<b>230</b>									
8	Permanent Buildings	231	38,937,164			38,937,164	50	12,337,453	648,180		12,985,633
9	Temporary Buildings	232				0	20				0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0
11	<b>Capitalized Equipment</b>	<b>250</b>									
12	10 Yr Schedule	251				0	10				0
13	5 Yr Schedule	252	5,284,291	208,508	1,760,038	3,732,761	5	3,580,728	96,239	1,760,038	1,916,929
14	3 Yr Schedule	253				0	3				0
15	<b>Construction in Progress</b>	<b>260</b>		2,813,031		2,813,031	--				
16	<b>Total Capital Assets</b>	<b>200</b>	<b>45,511,107</b>	<b>3,021,539</b>	<b>1,760,038</b>	<b>46,772,608</b>		<b>16,331,756</b>	<b>811,165</b>	<b>1,760,038</b>	<b>15,382,883</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				16,365	10		1,637		
18	<b>Allowable Depreciation</b>								812,802		



	L
1	
2	<b>Ending Balance Undepreciated 6/30/16</b>
3	0
4	
5	269,458
6	539,873
7	
8	25,951,531
9	0
10	0
11	
12	0
13	1,815,832
14	0
15	2,813,031
16	31,389,725
17	
18	

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	14,075,608
9	O&M	Expenditures 15-22, L150	Total Expenditures			2,179,450
10	DS	Expenditures 15-22, L168	Total Expenditures			2,932,930
11	TR	Expenditures 15-22, L204	Total Expenditures			967,756
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			544,116
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14			<b>Total Expenditures</b>		\$	<b>20,699,860</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	3,042
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			375,983
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			49,980
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			198,268
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			472,449
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			65,454
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			5,482
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			132,879
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			10,883
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,830,000
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			10,984
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			18,542
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			530
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			20,550
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>		\$	<b>3,195,026</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>17,504,834</b>
77			<b>9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12</b>			<b>1,423.96</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>12,293.07</b>
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
82						
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	2,090
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		124,447
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		30
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		20,668
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		74,470
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		50,093
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		0
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		68
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		439,270
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		2,065
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		83,299
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		3,518
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		340,958
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		80,566
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		436,224
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		401,096
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		367,527
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		44,783
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		48,875
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		49,124
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		37,923
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		92,140
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
174						
175				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>2,699,234</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>14,805,600</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>812,802</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>15,618,402</b>
179				<b>9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))</b>		<b>1,423.96</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>10,968.29</b>
181						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
					38,660			
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		9,257,233		9,257,233		
20	<b>Support Services:</b>							
21	Pupil	2100		921,784		921,784		
22	Instructional Staff	2200		690,261		690,261		
23	General Admin.	2300		563,808		563,808		
24	School Admin	2400		991,412		991,412		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	159,363	0	159,363	0		
27	Fiscal Services	2520	228,683	0	228,683	0		
28	Oper. & Maint. Plant Services	2540		1,276,807	1,276,807	0		
29	Pupil Transportation	2550		999,331		999,331		
30	Food Services	2560		747,405		747,405		
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	171,789	0	171,789	0		
38	<b>Other:</b>	2900		300		300		
39	<b>Community Services</b>	3000		218,818		218,818		
40	<b>Total</b>		559,835	15,667,159	1,836,642	14,390,352		
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
42			Total Indirect Costs:	559,835	Total Indirect costs:	1,836,642		
43			Total Direct Costs:	15,667,159	Total Direct Costs:	14,390,352		
44			=	<b>3.57%</b>	=	<b>12.76%</b>		
45								

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2016</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	Schiller Park School District 81						
7	06-016-0810-02						
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →						
10	<b>Service or Function (Check all that apply)</b>			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)		
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing	X	X	x	Illinois Energy Consortium		
16	Food Services	X	X	x	Northern Illinois Independent Purchasing Cooperative		
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance	X	X	x	Collective Liability Insurance Cooperative		
20	Investment Pools	X	X	x	Illinois School District Liquid Asset Fund		
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives						
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing	X	X	x	US Communities & The Cooperative Purchasing Network		
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA:</u>						
41							
42							
43							

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330)

100 North First Street

Springfield, IL 62777-0001

## LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name: Schiller Park School District 81

RCDT Number: 06-016-0810-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	304,245		304,245	352,000		352,000
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	145,868	0	145,868	161,050		161,050
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
<b>8. Totals</b>		450,113	0	450,113	513,050	0	513,050
<b>9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							14%

## CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2016" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2016.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2017" agree with the amounts on the budget adopted by the Board of Education.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name

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

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2016 to ensure inclusion in the Fall 2016 report, postmarked by January 13, 2017 to ensure inclusion in the Spring 2017 report, or postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://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. Revenue, row 81: Student instruments
2. Revenue, row 87: Student fees
3. Revenue, row 92: Student fees
4. Revenue, row 106: Other local fees
5. Revenue, row 107: Other revenue and refunds for service
6. Revenue, row 171: Other grants
7. Revenue, row 200: Commodities
8. Revenue, row 171: Other grants
9. Expenditures, row 73: Supplies
10. Expenditures, row 83: D.A.R.E. program
11. Expenditures, row 165: Risk assessment, bond issuance costs, bank fees
12. Cap appreciation bonds 2002B: Interest accretion
13. Limited school bonds 2003C: Principal refunded



06-016-0810-02

Reference Pages.

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

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	<b>Direct Revenues</b>	14,659,343	1,801,997	1,261,247	20,005	17,742,592
7	<b>Direct Expenditures</b>	14,075,608	2,179,450	967,756		17,222,814
8	<b>Difference</b>	583,735	<b>(377,453)</b>	293,491	20,005	<b>519,778</b>
9	<b>Fund Balance - June 30, 2016</b>	9,526,439	1,158,753	1,696,522	1,796,589	<b>14,178,303</b>
10	<b>Balanced - no deficit reduction plan is required.</b>					
11						
12						
13						

## Audit Checklist

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

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

## Balancing Schedule

Check this Section for Error Messages

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

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

Description:	Error Message
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, 2016**

DISTRICT/JOINT AGREEMENT NAME <b>Schiller Park School District 81</b>	RCDT NUMBER <b>06-016-0810-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004207</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Crowe Horwath LLP</b> <b>One Mid America Plaza</b> <b>Oak Brook IL 60522-3</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>9760 Soreng Avenue</b> <b>Schiller Park</b> <b>IL 60176</b>		E-MAIL ADDRESS: <b>christine.torres@croweh</b>	
		NAME OF AUDIT SUPERVISOR <b>Christine Torres</b>	
		CPA FIRM TELEPHONE NUMBER <b>630-706-2074</b>	FAX NUMBER <b>630-5</b>

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

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes Title 2 CFR §200.510 (a)
- Schedule of Expenditures of Federal Awards including footnotes Title 2 CFR §200.510 (b)
- Independent Auditor's Report Title 2 CFR §200.515 (a)
- 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* Title 2 CFR §200.515 (b)
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance Title 2 CFR §200.515 (c)
- Schedule of Findings and Questioned Costs Title 2 CFR §200.515 (d) (1) - (3)
- Summary Schedule of Prior Year Audit Findings Title 2 CFR §200.511 (b)
- Corrective Action Plan Title 2 CFR §200.511 (c)

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

- Copy of Federal Data Collection Form Title 2 CFR §200.512 (b)
- Copy(ies) of Management Letter(s)

<b>697</b>
<b>orwath.com</b>
3ER <b>74-1608</b>



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

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

**GENERAL INFORMATION**

1. **Signed** 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 "r" 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. Title 2 CFR §200.518

**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	\$	1,484,008
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			38,660
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(92,140)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>1,430,528</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Amount for commodities		\$	(38,660)
-----			
-----			
-----			
-----			
-----			
-----			
-----			

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$</b>	<b>1,391,868</b>
--------------------------------------	--	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D	\$	1,391,868

**Adjustments to SEFA Federal Revenues:**

<u>Reason for Adjustment:</u>			
-----			
-----			
-----			
-----			
-----			
-----			

<b>ADJUSTED SEFA FEDERAL REVENUE:</b>		<b>\$</b>	<b>1,391,868</b>
---------------------------------------	--	-----------	------------------

<b>DIFFERENCE:</b>		<b>\$</b>	<b>-</b>
--------------------	--	-----------	----------







<b>Federal Grantor/Pass-Through Grantor</b>
<b>Program or Cluster Title and</b>
<b>Major Program Designation</b>
<b>U.S. DEPARTMENT OF EDUCATION:</b>
Through Illinois State Board of
Title I, Part A Cluster:
Title I - Low Income - 15
Title I - Low Income - 16
Total Title I, Part A Cluster
Title III:
Title III - Lang Inst Prog - Limited
Title III - Lang Inst Prog - Limited
Title III - Lang Inst Prog - Limited
Total Title III
Title II:
Title II - Teacher Quality - 15
Title II - Teacher Quality - 16
Total Title II

Special Education Cluster:
IDEA Flow Through - 15
IDEA Flow Through - 16
IDEA Room and Board - 14
IDEA Room and Board - 15
Other Federal Programs -15
IDEA Pre-School Flow Through - 15
IDEA Pre-School Flow Through - 16
Total Special Education Cluster:
<b>TOTAL U.S. DEPARTMENT OF</b>
<b>U.S. DEPARTMENT OF</b>
Through Illinois State Board of
Child Nutrition Cluster:
National School Lunch - 14
National School Lunch - 15
National School Lunch - 16
School Breakfast Program - 14
School Breakfast Program - 15
School Breakfast Program - 16
National School Lunch -
National School Lunch -
Commodities - Dept of Justice Fresh
Commodities - Dept of Justice Fresh
Total Child Nutrition Cluster

<b>TOTAL DEPARTMENT OF</b>
<b>U.S. DEPARTMENT OF HEALTH AND</b>
Through the Illinois Department of Heal
Medicaid Matching - Administrative
Medicaid Matching - Administrative
<b>TOTAL DEPARTMENT OF HEALTH</b>
<b>TOTAL FEDERAL ASSISTANCE</b>



	<b>ISBE Project #</b>
<b>CFDA</b>	<b>(1st 8 digits)</b>
<b>Number<sup>2</sup></b>	<b>or Contract #</b>
<b>(A)</b>	<b>(B)</b>
84.010A	15-4300-00
84.010A	16-4300-00
84.365A	14-4909-00
84.365A	15-4909-00
84.365A	16-4909-00
84.367A	15-4932-00
84.367A	16-4932-00

84.027A	15-4620-00
84.027A	16-4620-00
84.027A	14-4625-00
84.027A	15-4625-00
84.027A	15-4999-00
84.173A	15-4600-00
84.173A	16-4600-00
10.555	14-4210-00
10.555	15-4210-00
10.555	16-4210-00
10.553	14-4220-00
10.553	15-4220-00
10.553	16-4220-00
10.555	15-4299-00
10.555	16-4299-00
10.555	15-4299-00
10.555	16-4299-00

thcare and Family Services:	
93.778	15-4991-00
93.778	16-4991-00

Schedule  
Year

Receipts/T	
Year	
7/1/14-6/30/15	
(C)	
\$	326,696
	-
	326,696
	2,215
	48,007
	-
	50,222
	44,190
	-
	44,190

255,194
-
15,087
61,378
9,842
3,016
-
344,517
<b>765,625</b>
63,696
266,000
-
14,271
63,866
-
32,556
-
8,000
-
448,389

	448,389
	58,726
	-
	58,726
\$	1,272,740

**Schiller Park SD**  
**Statement of Federal Expenditures**  
**for the Year Ending June 30, 2016**

<b>Revenues</b>	
<b>Year</b>	
<b>7/1/15-6/30/16</b>	
<b>(D)</b>	
\$	-
	401,096
	401,096
	-
	-
	48,875
	48,875
	-
	49,124
	49,124

-
367,527
-
44,783
-
-
6,316
418,626
<b>917,721</b>
-
60,806
258,112
-
14,924
63,722
-
25,357
-
13,303
436,224



	<b>436,224</b>
	-
	37,923
	<b>37,923</b>
<b>\$</b>	<b>1,391,868</b>

ires

Expenditure/D	
Year	
7/1/14-6/30/15	
(E)	
\$	326,695
	-
	326,695
	2,215
	48,007
	-
	50,222
	44,190
	-
	44,190

255,194
-
15,087
61,378
9,842
3,016
-
344,517
<b>765,624</b>
63,696
266,000
-
14,271
63,866
-
32,556
-
8,000
-
448,389

	<b>448,389</b>
	58,726
	-
	<b>58,726</b>
<b>\$</b>	<b>1,272,739</b>

<b>Disbursements</b>	
<b>Year</b>	
<b>7/1/15-6/30/16</b>	
<b>(D)</b>	
\$	-
	401,096
	401,096
	-
	-
	48,875
	48,875
	-
	49,124
	49,124

-
367,527
-
44,783
-
-
6,316
418,626
<b>917,721</b>
-
60,806
258,112
-
14,924
63,722
-
25,357
-
13,303
436,224

	436,224
	-
	50,315
	50,315
\$	1,404,260

<b>Obligations/ Encumb. (G)</b>	<b>Final Status (H)</b>
\$ -	\$ 326,695
-	401,096
-	727,791
-	2,215
-	48,007
-	48,875
-	99,097
-	44,190
-	49,124
-	93,314



-	255,194
-	367,527
-	15,087
-	106,161
-	9,842
-	3,016
-	6,316
-	763,143
-	<b>1,683,345</b>
-	63,696
-	326,806
-	258,112
-	14,271
-	78,790
-	63,722
-	32,556
-	25,357
-	8,000
-	13,303
-	884,613

-	<b>884,613</b>
-	58,726
-	50,315
-	<b>109,041</b>
<b>\$ -</b>	<b>\$ 2,676,999</b>

<b>Budget</b>
<b>(I)</b>
\$ 360,883
404,452
765,335
63,408
53,001
48,875
165,284
44,190
54,356
98,546



N/A
N/A

**Schiller Park School District 81**

**06-016-0810-02**

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

**Year Ending June 30, 2016**

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

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 the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES \_\_\_\_\_ X \_\_\_\_\_

**Note 3: Subrecipients<sup>7</sup>**

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

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

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Schiller Park School District 81** and **are/are not** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$ 38,660
OTHER NON-CASH ASSISTANCE	N/A

**Note 5: Other Information**

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

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

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

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

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

<sup>7</sup> The Uniform Guidance 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 subrecipient 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. §200.510 (b)(2)

NO





**Schiller Park School District 81**  
**06-016-0810-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
10.553 & 10.555	School Nutrition Food Cluster
84.173A & 84.027A	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   YES  X  NO

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

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

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

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

**Schiller Park School District 81**  
**06-016-0810-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup>      2016- 001      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, bank reconciliations were prepared but were not reviewed by a separate individual. Finally, during the testing of manual journal entries supporting documentation was not available for 2 entries selected for testing.

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

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, 2016 for property tax revenue and other grant revenues, recording of accounts payable, and calculation of June 30, 2016 balances of interest payable. In addition, the District did not have supporting documentation for 2 journal entries out of 8 entries selected for testing. The Chief School Business Official prepares the bank reconciliations but there were no documented sign-offs found during the audit. Finally, 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 bank reconciliations are prepared by one individual and reviewed by another as well as ensuring supporting documentation is maintained for all manual journal entries.

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

See corrective action plan.

**For ISBE Review**

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

---

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

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



**Schiller Park School District 81**  
**06-016-0810-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

1. FINDING NUMBER:<sup>14</sup> **2016- 002**      2. THIS FINDING IS:       New       Repeat from Prior year?  
Year originally reported?      N/A

3. Federal Program Name and Year:      National School Lunch - 2015, National School Lunch - 2016, School Breakfast Program - 2015, School Breakfast Program - 2016

4. Project No.:      15-4210-00, 16-4210-00, 15-4220-00, 16-4220-00      5. CFDA No.:      10.553, 10.555

6. Passed Through:      Illinois State Board of Education

7. Federal Agency:      U.S Department of Agriculture

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

As required per the Uniform Guidance compliance supplement, by November 15th of each school year, the District must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced price meals. The verification sample size is based on the total number of approved applications on file on October 1st.

**9. Condition<sup>15</sup>**

Management did not perform the eligibility verification as required by the Uniform Guidance Compliance Supplement.

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

None

**11. Context<sup>17</sup>**

Management did not perform the eligibility verification as required by the Uniform Guidance Compliance Supplement.

**12. Effect**

This is considered noncompliance with Federal regulations.

**13. Cause**

There was a transition within management that occurred during the time when this verification was to be submitted. The District has complied with this requirement in previous years.

**14. Recommendation**

We recommend that the District perform the verification outlined within the Uniform Guidance Compliance.

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

See corrective action plan.

**For ISBE Review**

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

---

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

<sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

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

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







**Schiller Park School District 81**  
**06-016-0810-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2016**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2015-001	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 and supporting documentation was not available.	Repeated as finding 2016-001

---

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

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

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

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

**Schiller Park School District 81**  
**06-016-0810-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 001**

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, bank reconciliations were prepared but were not reviewed by a separate individual. Finally, during the testing of manual journal entries supporting documentation was not available for 2 entries selected for testing.

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: 6/30/2017

Name of Contact Person: Wendy Flaherty, Chief School Business Official

Management Response: We concur with the finding.

<sup>21</sup> Explanation of this schedule - §200.511 ( c)

**Schiller Park School District 81**  
**06-016-0810-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.:       **2016- 002**

Condition:

Management did not perform the eligibility verification as required by the Uniform Guidance Compliance Supplement.

Plan:

The District has had consistency with the Director of Finance position and plans to perform this requirement going forward.

Anticipated Date of Completion:       **6/30/2017**

Name of Contact Person:               **Wendy Flaherty, Chief School Business Official**

Management Response:               **We concur with the finding.**

<sup>21</sup> Explanation of this schedule - §200.511 ( c)