

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"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>		
School District/Joint Agreement Number: 19-022-2050-26		<p align="center"><u>Filing Status:</u> <u>Submit electronic AFR directly to ISBE</u></p> <p align="center">Click on the Link to Submit: Send ISBE a File</p> <p align="center">0</p>		Name of Auditing Firm: Klein Hall CPAs		
County Name: DuPage				Name of Audit Manager: Scott Klein		
Name of School District/Joint Agreement: Elmhurst Community Unit School District No. 205				Address: 3957 75th Street		
Address: 162 S. York				City: Aurora	State: IL	Zip Code: 60504
City: Elmhurst				Phone Number: 630-898-5578	Fax Number: 630-225-5128	
Email Address: cwhelton@elmhurst205.org				IL License Number (9 digit): 066-003910		Expiration Date: 11/30/2018
Zip Code: 60126				Email Address: sklein@kleinhallcpa.com		
<p><u>Annual Financial Report</u> 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"><u>Single Audit Status:</u></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 type="checkbox"/> YES <input checked="" 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: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:		Email Address:		Email Address:		
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:		

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/16, Revised 7/1/2016)

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 1, Subchapter C \(Part 100\)](#)

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

Note: 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: 1/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	508,581	12,968	430,491	235,019	248,725	1,435,784
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1,991,899	51,723	1,595,491	910,418	982,341	5,531,872
Total						6,967,656

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

9) The district had negative cash balances during the year, constituting unauthorized loans

Klein Hall CPAs

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7			Tax Year 2015		Equalized Assessed Valuation (EAV):		2,163,103,384						
8													
9			Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash		
10	Rate(s):		0.035565		+ 0.004828		+ 0.001677		= 0.042070		0.000005		
11													
12													
13	B. Results of Operations *												
14													
15			Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance				
16			112,372,009		104,989,819		7,382,190		55,437,464				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22			CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates		
23			0		+ 0		+ 0		+ 0		+ 0		+
24			Other		Total								
25			0		= 0								
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31			a. 6.9% for elementary and high school districts,		298,508,267								
32	<input checked="" 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		106,281,848						
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	www.isbe.net/sfms/p/profile.htm																
4																	
5																	
6																	
7	District Name: Elmhurst Community Unit School District No. 205																
8	District Code: 19-022-2050-26																
9	County Name: DuPage																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 55,437,464.00 Ratio 0.500 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 110,808,185.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) (1,563,824.00)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 104,989,819.00 Ratio 0.947 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 110,808,185.00 Weight 0.35																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 (1,563,824.00)																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 54,811,440.00 Days 187.94 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 106,281,848.00 Percent 64.39 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10																
34	Value 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		3.90 *		
Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u>																	
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (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	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		45,284,074	3,243,870	4,834,200	1,768,176	1,347,827	232,984	4,515,320	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	40,064,202	5,171,509	5,933,096	1,796,317	1,281,094	0	5,356	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,715,396	0	0	443,459	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	7,879	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		87,071,551	8,415,379	10,767,296	4,007,952	2,628,921	232,984	4,520,676	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	700,000	139,466	0	156,631	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	133,782	38,581	0	3,158	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	40,433,294	5,171,509	5,933,096	1,796,317	1,281,094	0	5,356	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		41,267,076	5,349,556	5,933,096	1,956,106	1,281,094	0	5,356	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	45,804,475	3,065,823	4,834,200	2,051,846	1,347,827	232,984	4,515,320	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		87,071,551	8,415,379	10,767,296	4,007,952	2,628,921	232,984	4,520,676	0	0

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	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		1,068,560		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		1,068,560		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		715,640	
17	Building & Building Improvements	230		178,599,077	
18	Site Improvements & Infrastructure	240		12,921,547	
19	Capitalized Equipment	250		27,285,374	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			4,834,200
22	Amount to be Provided for Payment on Long-Term Debt	350			101,447,648
23	Total Capital Assets			219,521,638	106,281,848
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	1,068,560		
34	Total Current Liabilities		1,068,560		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			106,281,848
37	Total Long-Term Liabilities				106,281,848
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			219,521,638	
41	Total Liabilities and Fund Balance		1,068,560	219,521,638	106,281,848

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
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	85,838,146	10,363,096	11,408,299	3,269,170	3,017,000	332,984	17,299	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	7,517,728	0	0	1,767,093	0	0	0	0
7	FEDERAL SOURCES	4000	3,599,477	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		96,955,351	10,363,096	11,408,299	5,036,263	3,017,000	332,984	17,299	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	21,297,347	0	0	0	0	0		0
10	Total Receipts/Revenues		118,252,698	10,363,096	11,408,299	5,036,263	3,017,000	332,984	17,299	0
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	66,855,382				1,375,031			
13	Support Services	2000	23,668,243	9,206,366		4,184,677	1,806,930	774,954		0
14	Community Services	3000	0	0		0	0			
15	Payments to Other Districts & Governmental Units	4000	1,075,151	0	0	0	0	0		
16	Debt Service	5000	0	0	12,297,739	0	0			0
17	Total Direct Disbursements/Expenditures		91,598,776	9,206,366	12,297,739	4,184,677	3,181,961	774,954		0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	21,297,347	0	0	0	0	0		0
19	Total Disbursements/Expenditures		112,896,123	9,206,366	12,297,739	4,184,677	3,181,961	774,954		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		5,356,575	1,156,730	(889,440)	851,586	(164,961)	(441,970)	17,299	0
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110	0							
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0
27	Transfer Among Funds	7130	0	0		0				
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0						
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0						
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0					
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210	611,021	0	11,270,000	0		0	0	0
34	Premium on Bonds Sold	7220	0	0	1,865,345	0		0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			1,563,824					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		611,021	0	14,699,169	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)									

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 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	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0		
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0		
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	1,200,744	363,080				0		
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0		
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0		
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0		
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0						
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0						
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0						
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0						
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0						
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0						
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
70	Taxes Transferred to Pay for Capital Projects	8810	0	0						
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0						
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0						
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	13,320,563	0	0	0	0	0
76	Total Other Uses of Funds		1,200,744	363,080	13,320,563	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(589,723)	(363,080)	1,378,606	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,766,852	793,650	489,166	851,586	(164,961)	(441,970)	17,299	0
79	Fund Balances - July 1, 2015		41,037,623	2,272,173	4,345,034	1,200,260	1,512,788	674,954	4,498,021	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2016		45,804,475	3,065,823	4,834,200	2,051,846	1,347,827	232,984	4,515,320	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 (90)
1	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
2			
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		0
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	0
10	Total Receipts/Revenues		0
11	DISBURSEMENTS/EXPENDITURES		
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	Total Direct Disbursements/Expenditures		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
19	Total Disbursements/Expenditures		0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
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 ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0
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	0
43	Other Sources Not Classified Elsewhere	7990	0
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	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 ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
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	0
75	Other Uses Not Classified Elsewhere	8990	0
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		0
79	Fund Balances - July 1, 2015		0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances - June 30, 2016		0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		75,523,184	10,118,738	11,404,864	3,256,332	966,244	0	10,144	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	3,940,773	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,799,361				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		79,463,957	10,118,738	11,404,864	3,256,332	2,765,605	0	10,144	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,747,521	0	0	0	250,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,747,521	0	0	0	250,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	10,802								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	490,431								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	77,121								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		578,354								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				9,150					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					9,150					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	52,915	4,559	3,435	3,688	1,395	353	7,155	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		52,915	4,559	3,435	3,688	1,395	353	7,155	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,465,531								
70	Sales to Pupils - Breakfast	1612	2,812								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	118,465								
75	Total Food Service		1,586,808								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	26,657	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	179,921	0							
80	Book Store Sales	1730	518,049	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	523,837	0							
82	Total District/School Activity Income		1,248,464	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	898,621								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		898,621								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	7,867	213,086							
96	Contributions and Donations from Private Sources	1920	750	26,713	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	6,580	0	0	0	0	213,300	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	119,331	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
101	Drivers' Education Fees	1970	98,700								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	(2,834)	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	150,443	0	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		261,506	239,799	0	0	0	332,631	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	85,838,146	10,363,096	11,408,299	3,269,170	3,017,000	332,984	17,299	0	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid- Sec. 18-8.05	3001	3,178,964	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		3,178,964	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	945,443			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	994,901			0					
126	Special Education - Personnel	3110	2,031,325	0		0					
127	Special Education - Orphanage - Individual	3120	5,622			0					
128	Special Education - Orphanage - Summer Individual	3130	0			0					
129	Special Education - Summer School	3145	10,346			0					
130	Special Education - Other (Describe & Itemize)	3199	0	0		0					
131	Total Special Education		3,987,637	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	32,771	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	Total Career and Technical Education		32,771	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	118,983				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	Total Bilingual Ed		118,983				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	5,082								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	81,561	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		5,844	0				
152	Transportation - Special Education	3510	0	0		1,715,249	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		1,767,093	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	106,264	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	6,466	0	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		4,338,764	0	0	1,767,093	0	0	0	0	0
173	Total Receipts from State Sources	3000	7,517,728	0	0	1,767,093	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	520,291				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	81,488				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		601,779				0				
202	TITLE I										
203	Title I - Low Income	4300	455,284	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		455,284	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	23,749	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	1,465,669	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	302,693	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		1,792,111	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	22,269	0			0				
228	Total CTE - Perkins		22,269	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	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	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	54,651			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	86,562	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	55,098	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	522,891	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	8,832	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,599,477	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	3,599,477	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		96,955,351	10,363,096	11,408,299	5,036,263	3,017,000	332,984	17,299	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
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	35,935,717	5,119,721	246,544	637,229	6,657	19,225	66,342	0	42,031,435
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	29	0	0	0	0	0	0	0	29
8	Special Education Programs (Functions 1200-1220)	1200	8,147,243	2,069,736	1,846,320	146,775	0	0	0	0	12,210,074
9	Special Education Programs Pre-K	1225	1,787,472	431,593	5,390	50,202	0	365	0	0	2,275,022
10	Remedial and Supplemental Programs K-12	1250	227,579	76,595	86,866	62,868	0	0	0	0	453,908
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	1,341,188	224,332	5,771	101,004	10,826	41,035	30,972	0	1,755,128
14	Interscholastic Programs	1500	1,075,451	64,339	206,520	91,639	0	6,695	0	0	1,444,644
15	Summer School Programs	1600	618,221	5,999	12,394	45,727	0	0	0	0	682,341
16	Gifted Programs	1650	757,402	165,871	13,417	602	0	0	0	0	937,292
17	Driver's Education Programs	1700	162,983	1,814	2,400	8,623	15,868	0	0	0	191,688
18	Bilingual Programs	1800	2,230,197	379,259	4,602	58,190	0	0	0	0	2,672,248
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						2,201,573			2,201,573
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0
33	Total Instruction ¹⁰	1000	52,283,482	8,539,259	2,430,224	1,202,859	33,351	2,268,893	97,314	0	66,855,382
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	1,172,347	146,365	0	7	0	0	0	0	1,318,719
37	Guidance Services	2120	1,606,673	226,636	200	9,776	0	865	0	0	1,844,150
38	Health Services	2130	35,608	8,515	1,168,859	8,960	0	0	0	0	1,221,942
39	Psychological Services	2140	913,016	86,468	0	0	0	0	0	0	999,484
40	Speech Pathology & Audiology Services	2150	1,322,455	198,692	22	0	0	0	0	0	1,521,169
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	5,050,099	666,676	1,169,081	18,743	0	865	0	0	6,905,464
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	2,458,361	566,326	387,225	1,660,528	263,712	1,672	77,499	0	5,415,323
45	Educational Media Services	2220	497,550	78,188	34,662	156,505	0	0	0	0	766,905
46	Assessment & Testing	2230	137,318	44,625	207,876	18,439	0	0	0	0	408,258
47	Total Support Services - Instructional Staff	2200	3,093,229	689,139	629,763	1,835,472	263,712	1,672	77,499	0	6,590,486
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	74,795	28,332	567,737	18,782	0	51,762	0	0	741,408
50	Executive Administration Services	2320	286,251	78,244	3,764	957	0	2,956	0	0	372,172
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	361,046	106,576	571,501	19,739	0	54,718	0	0	1,113,580

**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	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
55	Office of the Principal Services	2410	2,576,023	850,276	24,714	20,385	0	15,374	0	0	3,486,772
56	Other Support Services - School Admin (Describe & Itemize)	2490	998,192	196,917	0	11,915	0	(4,963)	0	0	1,202,061
57	Total Support Services - School Administration	2400	3,574,215	1,047,193	24,714	32,300	0	10,411	0	0	4,688,833
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510	191,758	57,634	1,901	0	0	1,144	0	0	252,437
60	Fiscal Services	2520	379,548	91,268	13,394	13,495	0	69,331	0	0	567,036
61	Operation & Maintenance of Plant Services	2540	0	0	268,871	0	0	0	0	0	268,871
62	Pupil Transportation Services	2550	0	0	7,422	0	0	0	0	0	7,422
63	Food Services	2560	877,423	253,648	2,104	961,444	0	8,336	9,774	0	2,112,729
64	Internal Services	2570	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	1,448,729	402,550	293,692	974,939	0	78,811	9,774	0	3,208,495
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0
69	Information Services	2630	177,661	28,726	12,938	5,328	0	1,707	0	0	226,360
70	Staff Services	2640	285,015	58,136	9,163	2,515	0	2,456	0	0	357,285
71	Data Processing Services	2660	0	0	51,466	209,550	0	1,885	0	0	262,901
72	Total Support Services - Central	2600	462,676	86,862	73,567	217,393	0	6,048	0	0	846,546
73	Other Support Services (Describe & Itemize)	2900	0	(689,876)	1,004,037	678	0	0	0	0	314,839
74	Total Support Services	2000	13,989,994	2,309,120	3,766,355	3,099,264	263,712	152,525	87,273	0	23,668,243
75	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			0			0			0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	Total Payments to Other Govt Units (In-State)	4100			0			0			0
85	Payments for Regular Programs - Tuition	4210						1,524			1,524
86	Payments for Special Education Programs - Tuition	4220						1,066,672			1,066,672
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						6,955			6,955
92	Total Payments to Other Govt Units -Tuition (In State)	4200						1,075,151			1,075,151
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						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
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	Total Payments to Other Govt Units	4000			0			1,075,151			1,075,151
103	DEBT SERVICES (ED)	5000									
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	Total Interest on Short-Term Debt	5100						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		66,273,476	10,848,379	6,196,579	4,302,123	297,063	3,496,569	184,587	0	91,598,776
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,356,575
116											
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)										
118	SUPPORT SERVICES (O&M)	2000									
119	SUPPORT SERVICES - PUPILS										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS										
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	38,303	0	0	0	38,303
124	Operation & Maintenance of Plant Services	2540	4,563,920	933,548	2,998,443	615,800	49,346	0	7,006	0	9,168,063
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	Total Support Services - Business	2500	4,563,920	933,548	2,998,443	615,800	87,649	0	7,006	0	9,206,366
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	4,563,920	933,548	2,998,443	615,800	87,649	0	7,006	0	9,206,366
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
133	Payments for Special Education Programs	4120			0			0			0
134	Payments for CTE Programs	4140			0			0			0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400						0			0
138	Total Payments to Other Govt Units	4000			0			0			0
139	DEBT SERVICES (O&M)	5000									
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
141	Tax Anticipation Warrants	5110						0			0
142	Tax Anticipation Notes	5120						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
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
150	Total Direct Disbursements/Expenditures		4,563,920	933,548	2,998,443	615,800	87,649	0	7,006	0	9,206,366
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										1,156,730
152											
153	30 - DEBT SERVICES (DS)										
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0
155	DEBT SERVICES (DS)	5000									
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
157	Tax Anticipation Warrants	5110						0			0
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,552,299			4,552,299
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						7,586,902			7,586,902
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			158,538			158,538
166	Total Debt Services	5000			0			12,297,739			12,297,739
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Disbursements/ Expenditures				0			12,297,739			12,297,739
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(889,440)
170											
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	SUPPORT SERVICES - PUPILS										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS										
176	Pupil Transportation Services	2550	174,939	30,836	3,932,068	1,247	45,587	0	0	0	4,184,677
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	174,939	30,836	3,932,068	1,247	45,587	0	0	0	4,184,677
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
182	Payments for Regular Programs	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
188	Total Payments to Other Govt. Units (In-State)	4100			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			0			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			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		174,939	30,836	3,932,068	1,247	45,587	0	0	0	4,184,677
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										851,586
206											
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		592,373							592,373
210	Pre-K Programs	1125		0							0
211	Special Education Programs (Functions 1200-1220)	1200		533,620							533,620
212	Special Education Programs - Pre-K	1225		97,196							97,196
213	Remedial and Supplemental Programs - K-12	1250		4,009							4,009
214	Remedial and Supplemental Programs - Pre-K	1275		0							0
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		18,283							18,283
217	Interscholastic Programs	1500		37,465							37,465
218	Summer School Programs	1600		28,675							28,675
219	Gifted Programs	1650		10,015							10,015
220	Driver's Education Programs	1700		2,362							2,362
221	Bilingual Programs	1800		51,033							51,033
222	Truants' Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		1,375,031							1,375,031
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		18,129							18,129
227	Guidance Services	2120		29,500							29,500
228	Health Services	2130		17,232							17,232
229	Psychological Services	2140		16,039							16,039
230	Speech Pathology & Audiology Services	2150		18,753							18,753
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0
232	Total Support Services - Pupils	2100		99,653							99,653
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		254,673							254,673
235	Educational Media Services	2220		16,285							16,285
236	Assessment & Testing	2230		1,975							1,975
237	Total Support Services - Instructional Staff	2200		272,933							272,933

**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
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										
239	Board of Education Services	2310		14,649							14,649
240	Executive Administration Services	2320		16,352							16,352
241	Service Area Administrative Services	2330		0							0
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Services	2369		0							0
251	Total Support Services - General Administration	2300		31,001							31,001
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		157,841							157,841
254	Other Support Services - School Administration (Describe & Itemize)	2490		99,789							99,789
255	Total Support Services - School Administration	2400		257,630							257,630
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510		9,656							9,656
258	Fiscal Services	2520		70,197							70,197
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		824,399							824,399
261	Pupil Transportation Services	2550		27,858							27,858
262	Food Services	2560		151,914							151,914
263	Internal Services	2570		0							0
264	Total Support Services - Business	2500		1,084,024							1,084,024
265	SUPPORT SERVICES - CENTRAL										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		32,731							32,731
269	Staff Services	2640		28,959							28,959
270	Data Processing Services	2660		0							0
271	Total Support Services - Central	2600		61,690							61,690
272	Other Support Services (Describe & Itemize)	2900		(1)							(1)
273	Total Support Services	2000		1,806,930							1,806,930
274	COMMUNITY SERVICES (MR/SS)	3000		0							0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	Total Payments to Other Govt Units	4000		0							0
279	DEBT SERVICES (MR/SS)	5000									
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
281	Tax Anticipation Warrants	5110						0			0
282	Tax Anticipation Notes	5120						0			0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						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
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	Total Debt Services - Interest	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288	Total Disbursements/Expenditures			3,181,961				0			3,181,961
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(164,961)
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530	0	0	774,954	0	0	0	0	0	774,954
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	774,954	0	0	0	0	0	774,954
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payments for Special Education Programs	4120			0			0			0
301	Payments for CTE Programs	4140			0			0			0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
303	Total Payments to Other Govt Units	4000			0			0			0
304	PROVISION FOR CONTINGENCIES (S&C/C1)	6000									
305	Total Disbursements/ Expenditures		0	0	774,954	0	0	0	0	0	774,954
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(441,970)
307											
308	70 - WORKING CASH (WC)										
309											
310	80 - TORT FUND (TF)										
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
314	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0
324	DEBT SERVICES (TF)	5000									
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						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
328	Other Interest or Short-Term Debt	5150						0			0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
332	Excess (Deficiency) of Receipts/Revenues Over										0
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
335	SUPPORT SERVICES (FP&S)	2000									
336	SUPPORT SERVICES - BUSINESS										
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
344	Total Payments to Other Govt Units	4000						0			0
345	DEBT SERVICES (FP&S)	5000									
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300						0			0
352	Total Debt Service	5000						0			0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000									
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0

**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	10 - EDUCATIONAL FUND (ED)		
4	INSTRUCTION (ED)	1000	
5	Regular Programs	1100	42,356,763
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	12,462,872
9	Special Education Programs Pre-K	1225	2,040,251
10	Remedial and Supplemental Programs K-12	1250	254,100
11	Remedial and Supplemental Programs Pre-K	1275	0
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	1,756,049
14	Interscholastic Programs	1500	1,312,870
15	Summer School Programs	1600	588,500
16	Gifted Programs	1650	946,676
17	Driver's Education Programs	1700	185,194
18	Bilingual Programs	1800	2,707,075
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	2,495,000
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	Total Instruction ¹⁰	1000	67,105,350
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	1,410,784
37	Guidance Services	2120	1,785,200
38	Health Services	2130	1,261,340
39	Psychological Services	2140	1,041,504
40	Speech Pathology & Audiology Services	2150	1,522,875
41	Other Support Services - Pupils (Describe & Itemize)	2190	0
42	Total Support Services - Pupils	2100	7,021,703
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	6,112,331
45	Educational Media Services	2220	762,201
46	Assessment & Testing	2230	441,232
47	Total Support Services - Instructional Staff	2200	7,315,764
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	622,592
50	Executive Administration Services	2320	398,048
51	Special Area Administration Services	2330	0
52	Tort Immunity Services	2360 - 2370	0
53	Total Support Services - General Administration	2300	1,020,640

**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	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
55	Office of the Principal Services	2410	4,798,656
56	Other Support Services - School Admin (Describe & Itemize)	2490	0
57	Total Support Services - School Administration	2400	4,798,656
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	249,648
60	Fiscal Services	2520	573,361
61	Operation & Maintenance of Plant Services	2540	475,000
62	Pupil Transportation Services	2550	6,000
63	Food Services	2560	2,127,881
64	Internal Services	2570	0
65	Total Support Services - Business	2500	3,431,890
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	0
69	Information Services	2630	212,534
70	Staff Services	2640	356,568
71	Data Processing Services	2660	257,080
72	Total Support Services - Central	2600	826,182
73	Other Support Services (Describe & Itemize)	2900	1,037,667
74	Total Support Services	2000	25,452,502
75	COMMUNITY SERVICES (ED)	3000	0
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	0
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	0
84	Total Payments to Other Govt Units (In-State)	4100	0
85	Payments for Regular Programs - Tuition	4210	3,000
86	Payments for Special Education Programs - Tuition	4220	646,394
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	Total Payments to Other Govt Units -Tuition (In State)	4200	649,394
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**

	A	B	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
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	Total Payments to Other Govt Units -Transfers (In-State)	4300	0
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	Total Payments to Other Govt Units	4000	649,394
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
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	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	0
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	0
114	Total Direct Disbursements/Expenditures		93,207,246
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
116			
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)		
118	SUPPORT SERVICES (O&M)	2000	
119	SUPPORT SERVICES - PUPILS		
120	Other Support Services - Pupils (Describe & Itemize)	2190	0
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	76,500
124	Operation & Maintenance of Plant Services	2540	9,438,104
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	Total Support Services - Business	2500	9,514,604
128	Other Support Services (Describe & Itemize)	2900	0
129	Total Support Services	2000	9,514,604
130	COMMUNITY SERVICES (O&M)	3000	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000	
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
133	Payments for Special Education Programs	4120	0
134	Payments for CTE Programs	4140	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
136	Total Payments to Other Govt. Units (In-State)	4100	0
137	Payments to Other Govt. Units (Out of State)	4400	0
138	Total Payments to Other Govt Units	4000	0
139	DEBT SERVICES (O&M)	5000	
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
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	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
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	Total Debt Service - Interest on Short-Term Debt	5100	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200	0
148	Total Debt Services	5000	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000	0
150	Total Direct Disbursements/Expenditures		9,514,604
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/		
152			
153	30 - DEBT SERVICES (DS)		
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	0
155	DEBT SERVICES (DS)	5000	
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
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	Total Debt Services - Interest On Short-Term Debt	5100	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	4,838,653
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
164	DEBT (Lease/Purchase Principal Retired) ¹¹		7,616,708
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	280,000
166	Total Debt Services	5000	12,735,361
167	PROVISION FOR CONTINGENCIES (DS)	6000	0
168	Total Disbursements/ Expenditures		12,735,361
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
170			
171	40 - TRANSPORTATION FUND (TR)		
172	SUPPORT SERVICES (TR)		
173	SUPPORT SERVICES - PUPILS		
174	Other Support Services - Pupils (Describe & Itemize)	2190	0
175	SUPPORT SERVICES - BUSINESS		
176	Pupil Transportation Services	2550	4,706,014
177	Other Support Services (Describe & Itemize)	2900	0
178	Total Support Services	2000	4,706,014
179	COMMUNITY SERVICES (TR)	3000	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
182	Payments for Regular Programs	4110	0
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	Total Payments to Other Govt. Units (In-State)	4100	0

**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	0
190	Total Payments to Other Govt Units	4000	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
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
200	DEBT (Lease/Purchase Principal Retired) ¹¹		0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
202	Total Debt Services	5000	0
203	PROVISION FOR CONTINGENCIES (TR)	6000	0
204	Total Disbursements/ Expenditures		4,706,014
205	Excess (Deficiency) of Receipts/Revenues Over		
206	Disbursements/Expenditures		
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)		
208	INSTRUCTION (MR/SS)	1000	
209	Regular Programs	1100	604,080
210	Pre-K Programs	1125	0
211	Special Education Programs (Functions 1200-1220)	1200	627,650
212	Special Education Programs - Pre-K	1225	98,000
213	Remedial and Supplemental Programs - K-12	1250	2,020
214	Remedial and Supplemental Programs - Pre-K	1275	0
215	Adult/Continuing Education Programs	1300	0
216	CTE Programs	1400	17,520
217	Interscholastic Programs	1500	37,130
218	Summer School Programs	1600	27,840
219	Gifted Programs	1650	10,340
220	Driver's Education Programs	1700	2,150
221	Bilingual Programs	1800	45,630
222	Truants' Alternative & Optional Programs	1900	0
223	Total Instruction	1000	1,472,360
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	19,600
227	Guidance Services	2120	23,060
228	Health Services	2130	7,440
229	Psychological Services	2140	9,380
230	Speech Pathology & Audiology Services	2150	18,290
231	Other Support Services - Pupils (Describe & Itemize)	2190	0
232	Total Support Services - Pupils	2100	77,770
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	265,950
235	Educational Media Services	2220	16,490
236	Assessment & Testing	2230	1,880
237	Total Support Services - Instructional Staff	2200	284,320

**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)	#	
238	SUPPORT SERVICES - GENERAL ADMINISTRATION		
239	Board of Education Services	2310	15,160
240	Executive Administration Services	2320	17,320
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	Total Support Services - General Administration	2300	32,480
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
253	Office of the Principal Services	2410	253,340
254	Other Support Services - School Administration (Describe & Itemize)	2490	0
255	Total Support Services - School Administration	2400	253,340
256	SUPPORT SERVICES - BUSINESS		
257	Direction of Business Support Services	2510	9,750
258	Fiscal Services	2520	71,700
259	Facilities Acquisition & Construction Services	2530	0
260	Operation & Maintenance of Plant Services	2540	841,090
261	Pupil Transportation Services	2550	30,990
262	Food Services	2560	151,990
263	Internal Services	2570	0
264	Total Support Services - Business	2500	1,105,520
265	SUPPORT SERVICES - CENTRAL		
266	Direction of Central Support Services	2610	0
267	Planning, Research, Development, & Evaluation Services	2620	0
268	Information Services	2630	32,050
269	Staff Services	2640	29,710
270	Data Processing Services	2660	30
271	Total Support Services - Central	2600	61,790
272	Other Support Services (Describe & Itemize)	2900	70
273	Total Support Services	2000	1,815,290
274	COMMUNITY SERVICES (MR/SS)	3000	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	0
276	Payments for Special Education Programs	4120	0
277	Payments for CTE Programs	4140	0
278	Total Payments to Other Govt Units	4000	0
279	DEBT SERVICES (MR/SS)	5000	0
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
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**

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
284	State Aid Anticipation Certificates	5140	0
285	Other (Describe & Itemize)	5150	0
286	Total Debt Services - Interest	5000	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000	0
288	Total Disbursements/Expenditures		3,287,650
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
290			
291	60 - CAPITAL PROJECTS (CP)		
292	SUPPORT SERVICES (CP)	2000	
293	SUPPORT SERVICES - BUSINESS		
294	Facilities Acquisition and Construction Services	2530	1,500,000
295	Other Support Services (Describe & Itemize)	2900	0
296	Total Support Services	2000	1,500,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	
298	PAYMENTS TO OTHER GOVT UNITS (In-State)		
299	Payments to Other Govt Units (In-State)	4100	0
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	Total Payments to Other Govt Units	4000	0
304	PROVISION FOR CONTINGENCIES (S&C/C)	6000	0
305	Total Disbursements/ Expenditures		1,500,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		
307			
308	70 - WORKING CASH (WC)		
309			
310	80 - TORT FUND (TF)		
311	SUPPORT SERVICES - GENERAL ADMINISTRATION		
312	Claims Paid from Self Insurance Fund	2361	0
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	Total Support Services - General Administration	2000	0
324	DEBT SERVICES (TF)	5000	
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
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**

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

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	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2015											
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 - McKinney - 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	Total ARRA Programs		0	0	0	0	0	0	0	0		0
35	Ending Balance June 30, 2016		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: _____

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	Taxes Received (from the 2015 Levy)	Taxes Received (from 2014 & Prior Levies)	Total Estimated Taxes (from the 2015 Levy)	Estimated Taxes Due (from the 2015 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	76,928,260	38,835,342	38,092,918	76,930,772	38,095,430
5	Operations & Maintenance	10,303,493	5,271,954	5,031,539	10,443,463	5,171,509
6	Debt Services **	11,609,837	6,048,333	5,561,504	11,981,429	5,933,096
7	Transportation	3,310,484	1,831,207	1,479,277	3,627,524	1,796,317
8	Municipal Retirement	985,614	458,620	526,994	908,503	449,883
9	Capital Improvements	0		0		0
10	Working Cash	10,358	5,460	4,898	10,816	5,356
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	4,014,682	2,007,011	2,007,671	3,975,784	1,968,773
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,835,734	847,356	988,378	1,678,568	831,212
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	108,998,462	55,305,283	53,693,179	109,556,859	54,251,576
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning 07/01/15	Issued 07/01/15 Through 06/30/16	Retired 07/01/15 Through 06/30/16	Outstanding Ending 06/30/16					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX										
4	ANTICIPATION NOTES (CPPRT)										
5	Total CPPRT Notes					0					
6	TAX ANTICIPATION WARRANTS (TAW)										
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	Total TAWs		0	0	0	0					
17	TAX ANTICIPATION NOTES (TAN)										
18	Educational Fund					0					
19	Operations & Maintenance Fund					0					
20	Fire Prevention & Safety Fund					0					
21	Other - (Describe & Itemize)					0					
22	Total TANs		0	0	0	0					
23	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
24	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
25	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
26	Total GSAACs (All Funds)					0					
27	OTHER SHORT-TERM BORROWING										
28	Total Other Short-Term Borrowing (Describe & Itemize)					0					
29	SCHEDULE OF LONG-TERM DEBT										
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/15	Issued 7/1/15 thru 6/30/16	Any differences described and itemized	Retired 7/1/15 thru 6/30/16	Outstanding Ending 6/30/16	Amount to be Provided for Payment on Long-Term Debt	
31	General Obligation Bond	02/01/02	22,965,000	6	17,550,000			2,425,000	15,125,000	13,808,063	
32	General Obligation Bond	02/14/05	1,098,936	4	825,000			825,000	0	0	
33	General Obligation Bond	05/01/06	54,150,000	3,6	12,980,000		(12,980,000)		0	0	
34	General Obligation Bond	01/31/07	12,260,000	6	6,399,946			205,964	6,193,982	5,505,342	
35	General Obligation Bond	03/15/07	22,995,000	3	22,570,000			580,000	21,990,000	20,677,445	
36	General Obligation Bond	05/01/12	7,215,000	3	6,970,000			30,000	6,940,000	7,074,148	
37	General Obligation Bond	01/17/13	7,080,000	3	7,025,000			55,000	6,970,000	7,032,537	
38	General Obligation Bond	01/17/13	950,000	6	950,000				950,000	967,645	
39	General Obligation Bond	11/13/14	7,820,000	3	7,685,000			50,000	7,635,000	6,820,201	
40	General Obligation Bond	03/01/56	26,515,000	3	26,515,000			2,040,000	24,475,000	24,117,746	
41	General Obligation Bond	12/11/80	11,270,000	3		11,270,000			11,270,000	10,723,311	
42									0		
43									0		
44									0		
45	Debt Certificates	12/1508	6,195,000	7	3,470,000			205,000	3,265,000	3,265,000	
46	Capital Leases			8	2,027,783	611,021		1,170,938	1,467,866	1,456,210	
47									0		
48									0		
49			180,513,936		114,967,729	11,881,021	(12,980,000)	7,586,902	106,281,848	101,447,648	
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 Debt Certificate								
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Capital Lease								
54	3. Refunding Bonds	6. Building Bonds	9. Other								

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)		Account No		Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education			
3	Cash Basis Fund Balance as of July 1, 2015											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			4,014,682						
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970								98,700	
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370								81,561	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	Total Receipts				0	4,014,682	0	0			180,261	
13	DISBURSEMENTS:											
14	Instruction		10 or 50-1000			4,014,682					180,261	
15	Facilities Acquisition & Construction Services		20 or 60-2530									
16	Tort Immunity Services		10, 20, 40-2360-2370									
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt		30-5200									
19	Debt Services - 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	Total Debt Services							0				
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--									
23	Total Disbursements				0	4,014,682	0	0			180,261	
24	Ending Cash Basis Fund Balance as of June 30, 2016							0	0	0	0	0
25	Reserved Fund Balance		714									
26	Unreserved Fund Balance		730		0	0	0	0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32											Total Claims Payments:	
33											Total Reserve Remaining:	
34	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
47												

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	L
1	Schedule of Capital Outlay and Depreciation											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Add: Depreciation Allowable 2015-2016	Less: Depreciation Deletions 2015-2016	Accumulated Depreciation Ending 6/30/16	Ending Balance Undepreciated 6/30/16
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	715,640			715,640						715,640
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	178,599,077			178,599,077	50	64,618,352	4,166,060		68,784,412	109,814,665
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	11,593,883	1,327,664		12,921,547	20	4,114,764	524,501		4,639,265	8,282,282
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	26,726,382	558,992		27,285,374	10	20,478,688	413,179		20,891,867	6,393,507
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	217,634,982	1,886,656	0	219,521,638		89,211,804	5,103,740	0	94,315,544	125,206,094
17	Non-Capitalized Equipment	700				191,593	10		19,159			
18	Allowable Depreciation								5,122,899			

	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	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	91,598,776
9	O&M	Expenditures 15-22, L150	Total Expenditures			9,206,366
10	DS	Expenditures 15-22, L168	Total Expenditures			12,297,739
11	TR	Expenditures 15-22, L204	Total Expenditures			4,184,677
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			3,181,961
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14			Total Expenditures		\$	120,469,519
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
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			29
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			2,275,022
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			682,341
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			2,201,573
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 Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,075,151
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			297,063
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			184,587
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			87,649
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			7,006
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			7,586,902
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			45,587
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			97,196
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			28,675
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	14,568,781
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			105,900,738
77			9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12			7,640.81
78			Estimated OEPP (Line 76 divided by Line 77)		\$	13,859.88
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	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	9,150
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		1,586,808
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		1,248,464
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		898,621
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		220,953
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)		(2,834)
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		3,987,637
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		32,771
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		118,983
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		5,082
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		81,561
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,767,093
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		6,466
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		601,779
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		455,284
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		1,465,669
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		302,693
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		22,269
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,MR/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)		54,651
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		86,562
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		55,098
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		522,891
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)		8,832
174						
175				Total Deductions for PCTC Computation Line 83 through Line 173	\$	13,536,483
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		92,364,255
177				Total Depreciation Allowance (from page 27, Col I)		5,122,899
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)		97,487,154
179				9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))		7,640.81
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	12,758.75
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					624,298		
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					122,029		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		68,099,748		68,099,748		
20	Support Services:							
21	Pupil	2100		7,005,117		7,005,117		
22	Instructional Staff	2200		6,522,208		6,522,208		
23	General Admin.	2300		1,144,581		1,144,581		
24	School Admin	2400		4,946,463		4,946,463		
25	Business:							
26	Direction of Business Spt. Srv.	2510	262,093	0	262,093	0		
27	Fiscal Services	2520	637,233	0	637,233	0		
28	Oper. & Maint. Plant Services	2540		10,204,981	10,204,981	0		
29	Pupil Transportation	2550		4,174,370		4,174,370		
30	Food Services	2560		1,630,571		1,630,571		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		259,091		259,091		
36	Staff Services	2640	386,244	0	386,244	0		
37	Data Processing Services	2660	262,901	0	262,901	0		
38	Other:	2900		314,838		314,838		
39	Community Services	3000		0		0		
40	Total			1,548,471	104,301,968	11,753,452	94,096,987	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	1,548,471	Total Indirect costs:	11,753,452	
43				Total Direct Costs:	104,301,968	Total Direct Costs:	94,096,987	
44				=	1.48%	=	12.49%	
45								

	A	B	C	D
1	REPORT ON SHARED SERVICES OR OUTSOURCING			
2	School Code, Section 17-1.1 (<i>Public Act 97-</i>			
3	Fiscal Year Ending June 30, 2016			
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next</i>			
6			0	
7			0	
8	<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →			
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation
11	Curriculum Planning			
12	Custodial Services			
13	Educational Shared Programs			
14	Employee Benefits			
15	Energy Purchasing	X	X	X
16	Food Services			
17	Grant Writing			
18	Grounds Maintenance Services			
19	Insurance	X	X	X
20	Investment Pools	X	X	X
21	Legal Services			
22	Maintenance Services			
23	Personnel Recruitment			
24	Professional Development	X	X	X
25	Shared Personnel			
26	Special Education Cooperatives	X	X	X
27	STEM (science, technology, engineering and math) Program Offerings			
28	Supply & Equipment Purchasing	X	X	X
29	Technology Services			
30	Transportation			
31	Vocational Education Cooperatives	X	X	X
32	All Other Joint/Cooperative Agreements			
33	Other	X	X	X
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				

	E	F	G
1	SOURCING		
2	0357)		
3			
5	<i>fiscal years.</i>		
6			
7			
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9			
10	(Limit text to 200 characters, for additional space use line 33 and 38)		
11			
12			
13			
14			
15	IEC		
16			
17			
18			
19	CLIC		
20	ISDLAF, PMA, IIP		
21			
22			
23			
24	DUPAGE ROE		
25			
26	SASED		
27			
28	STATE PURCHASING		
29			
30			
31	DAOES		
32			
33	METROPOLITAN FAMILY SERVICES		
34			
35			
36			
37			
38			
40			
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: Elmhurst Community Unit School District
 RCDT Number: 19-022-2050-26

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	372,172		372,172			0
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	1,202,061		1,202,061			0
4. Direction of Business Support Services	2510	252,437	0	252,437			0
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		1,826,670	0	1,826,670	0	0	0
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							Enter Budget Data

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.
- 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. \$16,538 of Special Education wages were paid with General State Aid (Revenue Code 3001).
- 2.
- 3.
- 4.

Reference Pages.

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

[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	G
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)						
2	<p>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.</p>						
3	<p>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.</p>						
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>						
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL	
6	Direct Revenues	96,955,351	10,363,096	5,036,263	17,299	112,372,009	
7	Direct Expenditures	91,598,776	9,206,366	4,184,677		104,989,819	
8	Difference	5,356,575	1,156,730	851,586	17,299	7,382,190	
9	Fund Balance - June 30, 2016	45,804,475	3,065,823	2,051,846	4,515,320	55,437,464	
10	Balanced - no deficit reduction plan is required.						
11							
12							
13							

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

Description:	Error Message
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 Elmhurst Community Unit School D	RCDT NUMBER 19-022-2050-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003910	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Klein Hall CPAs 3957 75th Street Aurora IL 60504	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 162 S. York Elmhurst IL 60126		E-MAIL ADDRESS: sklein@kleinhallcpa.com	
		NAME OF AUDIT SUPERVISOR Scott Klein	
		CPA FIRM TELEPHONE NUMBER 630-898-5578	FAX NUMBER 630-225-5128

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

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
- Financial Statements including footnotes Title 2 CFR §200.510 (a)
- Schedule of Expenditures of Federal Awards including footnotes Title 2 CFR §200.510 (b)
- Independent Auditor's Report 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)

Elmhurst Community Unit School District No. 205

19-022-2050-26

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. **All** Summary of Auditor Results questions have been answered.
30. All tested programs are listed.
31. Correct testing threshold has been entered. 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

**Elmhurst Community Unit School District No. 205
19-022-2050-26**

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	\$	3,599,477
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			122,029
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(522,891)
AFR TOTAL FEDERAL REVENUES:		\$	3,198,615

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$	3,198,615
--------------------------------------	-----------	------------------

Total Current Year Federal Revenues Reported on SEFA:			
Federal Revenues	Column D		

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	-
--------------------------------	----	---

DIFFERENCE:	\$	3,198,615
-------------	----	-----------

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

⁷ 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)

Elmhurst Community Unit School District No. 205
19-022-2050-26
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, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

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

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰

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

Auditee qualified as low-risk auditee? _____ YES _____ NO

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

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

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

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

Elmhurst Community Unit School District No. 205
19-022-2050-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2016-** _____ **2. THIS FINDING IS:** New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

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

Elmhurst Community Unit School District No. 205
19-022-2050-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2016

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

Finding Number

Condition

Current Status²⁰

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

Elmhurst Community Unit School District No. 205
19-022-2050-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2016

Corrective Action Plan

Finding No.: **2016-** _____

Condition:

Plan:

Anticipated Date of Completion:

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

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

²¹ Explanation of this schedule - §200.511 (c)