

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>School District/Joint Agreement Number: 07-016-2100-17</p> <p>County Name: Cook/DuPage Counties</p> <p>Name of School District/Joint Agreement: Lemont Township High School District No. 210</p> <p>Address: 800 Porter Street</p> <p>City: Lemont</p> <p>Email Address:</p> <p>Zip Code: 60439</p>	<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <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" style="color: red; font-size: 24px;">0</p>	<p align="center"><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: Evans, Marshall and Pease, PC</p> <p>Name of Audit Manager: Jeffery M. Rollefson, CPA</p> <p>Address: 1875 Hicks Road</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>City: Rolling Meadows</td> <td>State: Illinois</td> <td>Zip Code: 60008</td> </tr> <tr> <td>Phone Number: 847-221-5700</td> <td colspan="2">Fax Number: 847-221-5701</td> </tr> <tr> <td>IL License Number (9 digit): 060-003973</td> <td colspan="2">Expiration Date: 1/1/2017</td> </tr> </table> <p>Email Address: jeff@empcpa.com</p>	City: Rolling Meadows	State: Illinois	Zip Code: 60008	Phone Number: 847-221-5700	Fax Number: 847-221-5701		IL License Number (9 digit): 060-003973	Expiration Date: 1/1/2017							
City: Rolling Meadows	State: Illinois	Zip Code: 60008															
Phone Number: 847-221-5700	Fax Number: 847-221-5701																
IL License Number (9 digit): 060-003973	Expiration Date: 1/1/2017																
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> Qualified</td> <td><input checked="" type="checkbox"/> Unqualified</td> </tr> <tr> <td><input type="checkbox"/> Adverse</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Disclaimer</td> <td></td> </tr> </table> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified	<input type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<p align="center"><u>Single Audit Status:</u></p> <table style="width:100%;"> <tr> <td><input checked="" type="checkbox"/> YES</td> <td><input type="checkbox"/> NO</td> <td>Are Federal expenditures greater than \$750,000?</td> </tr> <tr> <td><input checked="" type="checkbox"/> YES</td> <td><input type="checkbox"/> NO</td> <td>Is all Single Audit Information completed and attached?</td> </tr> <tr> <td><input type="checkbox"/> YES</td> <td><input checked="" type="checkbox"/> NO</td> <td>Were any financial statement or federal awards findings issued?</td> </tr> </table> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</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>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook IS</p>
<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified																
<input type="checkbox"/> Adverse																	
<input type="checkbox"/> Disclaimer																	
<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?															
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 s
 upporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

[23. Illinois Administrative Code 100, Subtitle A, Chapter 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: 10/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

EVANS, MARSHALL & PEASE, P.C.

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):				987,326,020				
8													
9			Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash		
10	Rate(s):		0.030304		+ 0.003628		+ 0.001306		= 0.035240		0.000004		
11													
12													
13	B. Results of Operations *												
14													
15			Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance				
16			21,985,877		22,010,116		(24,239)		21,314,858				
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	<input checked="" type="checkbox"/>		a. 6.9% for elementary and high school districts,				68,125,495						
32	<input type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36			c. Long-Term Debt (Principal only)		Acct								
37			Outstanding:.....		511		46,470,384						
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	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: Lemont Township High School District No. 210															
8	District Code: 07-016-2100-17															
9	County Name: Cook\DuPage Counties															
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 21,314,858.00 Ratio 0.972 Score 4															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 21,935,054.00															
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Value (50,823.00)															
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 22,010,116.00 Ratio 1.003 Score 3															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35															
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Value 21,935,054.00															
21	Possible Adjustment: Value 1.05															
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 21,317,653.00 Days 348.67 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 61,139.21															
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 29,574,363.60															
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H37) Total 46,470,384.00 Percent 31.78 Score 2															
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10															
34	Value 68,125,495.38															
35																
36	Total Profile Score: 3.45 *															
37	Estimated 2017 Financial Profile Designation: <u>REVIEW</u>															
38																
39																
40																
41																
42																

* 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		9,318,394	5,903,852	2,459,107	917,150	514,595		5,178,257	159,577	
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160		3,087							
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		9,318,394	5,906,939	2,459,107	917,150	514,595	0	5,178,257	159,577	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									
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	5,882								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		5,882	0	0	0	0	0	0	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		5,906,939	2,459,107	917,150	514,595			159,577	
39	Unreserved Fund Balance	730	9,312,512						5,178,257		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		9,318,394	5,906,939	2,459,107	917,150	514,595	0	5,178,257	159,577	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		367,940		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		367,940		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		5,469,945	
17	Building & Building Improvements	230		71,723,827	
18	Site Improvements & Infrastructure	240		2,001,430	
19	Capitalized Equipment	250		2,776,532	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			2,459,107
22	Amount to be Provided for Payment on Long-Term Debt	350			44,011,277
23	Total Capital Assets			81,971,734	46,470,384
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	367,940		
34	Total Current Liabilities		367,940		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			46,470,384
37	Total Long-Term Liabilities				46,470,384
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			81,971,734	
41	Total Liabilities and Fund Balance		367,940	81,971,734	46,470,384

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	16,306,518	2,148,100	4,117,314	582,974	711,163	0	13,740	295,853
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	1,034,913	0	0	505,863	0	0	0	0
7	FEDERAL SOURCES	4000	1,393,769	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		18,735,200	2,148,100	4,117,314	1,088,837	711,163	0	13,740	295,853
9	Receipts/Revenues for "On Behalf" Payments ²	3998	5,767,395							
10	Total Receipts/Revenues		24,502,595	2,148,100	4,117,314	1,088,837	711,163	0	13,740	295,853
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	13,700,555				265,547			
13	Support Services	2000	4,316,467	2,059,159		1,250,506	428,262	0		316,631
14	Community Services	3000	1,349	0		0	10			
15	Payments to Other Districts & Governmental Units	4000	682,080	0	0	0	0	0		
16	Debt Service	5000	0	0	4,065,487	0	0			0
17	Total Direct Disbursements/Expenditures		18,700,451	2,059,159	4,065,487	1,250,506	693,819	0		316,631
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,767,395	0	0	0	0	0		0
19	Total Disbursements/Expenditures		24,467,846	2,059,159	4,065,487	1,250,506	693,819	0		316,631
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		34,749	88,941	51,827	(161,669)	17,344	0	13,740	(20,778)
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								
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 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			18,875,000					
34	Premium on Bonds Sold	7220			918,422					
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets ⁶	7300								
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			47,310					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			3,513					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990		800,000						
44	Total Other Sources of Funds		0	800,000	19,844,245	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								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 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								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	47,310							
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	3,513							
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990			20,569,831					
76	Total Other Uses of Funds		50,823	0	20,569,831	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(50,823)	800,000	(725,586)	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(16,074)	888,941	(673,759)	(161,669)	17,344	0	13,740	(20,778)
79	Fund Balances - July 1, 2015		9,328,586	5,017,998	3,132,866	1,078,819	497,251		5,164,517	180,355
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances - June 30, 2016		9,312,512	5,906,939	2,459,107	917,150	514,595	0	5,178,257	159,577

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	
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	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 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	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets ⁶	7300	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	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	
75	Other Uses Not Classified Elsewhere	8990	
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		
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		14,454,601	1,942,735	4,108,057	580,015	331,832		1,939	295,848	
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	112,268								
8	FICA/Medicare Only Purposes Levies	1150					341,385				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		14,566,869	1,942,735	4,108,057	580,015	673,217	0	1,939	295,848	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	339,115				36,810				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		339,115	0	0	0	36,810	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	22,922	11,239	9,204	2,959	1,136		11,801	5	
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		22,922	11,239	9,204	2,959	1,136	0	11,801	5	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	183,703								
72	Sales to Pupils - Other (Describe & Itemize)	1614	344,731								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	18,145								
75	Total Food Service		546,579								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	21,055								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	708,773	40,795							
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		729,828	40,795							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811									
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		70,170							
96	Contributions and Donations from Private Sources	1920	73,015								
97	Impact Fees from Municipal or County Governments	1930		64,909							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980	6,913								
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									

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
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	21,277	18,252	53						
108	Total Other Revenue from Local Sources		101,205	153,331	53	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	16,306,518	2,148,100	4,117,314	582,974	711,163	0	13,740	295,853	0
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
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	527,715								
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		527,715	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	69,290								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	165,887								
126	Special Education - Personnel	3110	194,148								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	2,019								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		431,344	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	32,465								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		32,465	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	4,314								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Ed		4,314				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	559								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	37,658								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				18,235					
152	Transportation - Special Education	3510				487,628					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		505,863	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	858								
172	Total Restricted Grants-In-Aid		507,198	0	0	505,863	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,034,913	0	0	505,863	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	906,648								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		906,648	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	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									
188	Title VI - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	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									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	80,608								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		80,608				0				
202	TITLE I										
203	Title I - Low Income	4300	160,700								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		160,700	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	200,550								
221	Fed - Spec Education - IDEA - Room & Board	4625	16,185								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal - Special Education		216,735	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									

**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
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	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									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	17,841								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	11,237								
271	Medicaid Matching Funds - Fee-for-Service Program	4992									
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		487,121	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	1,393,769	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		18,735,200	2,148,100	4,117,314	1,088,837	711,163	0	13,740	295,853	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)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	6,246,105	1,878,229	360,620	446,514	7,000	4,278	19,251		8,961,997
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	1,066,769	308,149	257,345	36,396		150	13,228		1,682,037
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400	578,660	170,346	7,496	61,277		500	748		819,027
14	Interscholastic Programs	1500	907,946	129,104	165,056	90,327		49,632	5,478		1,347,543
15	Summer School Programs	1600									0
16	Gifted Programs	1650									0
17	Driver's Education Programs	1700	207,568	63,604	6,470	2,024		1,366			281,032
18	Bilingual Programs	1800									0
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						604,752			604,752
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 Progs - Private Tuition	1922						4,167			4,167
33	Total Instruction ¹⁰	1000	9,007,048	2,549,432	796,987	636,538	7,000	664,845	38,705	0	13,700,555
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	380,093	105,060	240						485,393
37	Guidance Services	2120	403,415	100,654	1,566	454		544	1,280		507,913
38	Health Services	2130	53,090	13,139	2,282	1,090		150	2,990		72,741
39	Psychological Services	2140	83,926	10,040	590	3,076					97,632
40	Speech Pathology & Audiology Services	2150	66,236	27,685	17	50					93,988
41	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
42	Total Support Services - Pupils	2100	986,760	256,578	4,695	4,670	0	694	4,270	0	1,257,667
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	159,184	39,129	83,285	162		5,080			286,840
45	Educational Media Services	2220	54,463	19,477		20,177		200			94,317
46	Assessment & Testing	2230			16,266						16,266
47	Total Support Services - Instructional Staff	2200	213,647	58,606	99,551	20,339	0	5,280	0	0	397,423
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310	3,715		201,770	5,978		24,438			235,901
50	Executive Administration Services	2320	249,687	70,340	6,157	4,512		4,439			335,135
51	Special Area Administration Services	2330									0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	253,402	70,340	207,927	10,490	0	28,877	0	0	571,036

**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	504,217	152,302	27,040	12,408		84,563			780,530
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	504,217	152,302	27,040	12,408	0	84,563	0	0	780,530
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	336,033	92,464	73,489	5,338		915			508,239
61	Operation & Maintenance of Plant Services	2540									0
62	Pupil Transportation Services	2550									0
63	Food Services	2560	234,634	59,172	14,146	316,096	5,323	2,421			631,792
64	Internal Services	2570									0
65	Total Support Services - Business	2500	570,667	151,636	87,635	321,434	5,323	3,336	0	0	1,140,031
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620			22,025						22,025
69	Information Services	2630									0
70	Staff Services	2640									0
71	Data Processing Services	2660	48,586	10,244	56,305	32,620					147,755
72	Total Support Services - Central	2600	48,586	10,244	78,330	32,620	0	0	0	0	169,780
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services	2000	2,577,279	699,706	505,178	401,961	5,323	122,750	4,270	0	4,316,467
75	COMMUNITY SERVICES (ED)	3000	679	351		319					1,349
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			0			0
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320						613,039			613,039
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
96	Payments for CTE Programs - Transfers	4340						69,041			69,041
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			682,080			682,080
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	Total Payments to Other Govt Units	4000			0			682,080			682,080
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			0
111	Debt Services - Interest on Long-Term Debt	5200									0
112	Total Debt Services	5000						0			0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000									
114	Total Direct Disbursements/Expenditures		11,585,006	3,249,489	1,302,165	1,038,818	12,323	1,469,675	42,975	0	18,700,451
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										34,749
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									0
124	Operation & Maintenance of Plant Services	2540	1,003,909	201,164	308,863	506,600	10,085	20,829	7,709	0	2,059,159
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	Total Support Services - Business	2500	1,003,909	201,164	308,863	506,600	10,085	20,829	7,709	0	2,059,159
128	Other Support Services (Describe & Itemize)	2900									0
129	Total Support Services	2000	1,003,909	201,164	308,863	506,600	10,085	20,829	7,709	0	2,059,159
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			0			0
137	Payments to Other Govt. Units (Out of State)	4400									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
142	Tax Anticipation Notes	5120									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
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			0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0
148	Total Debt Services	5000						0			0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									
150	Total Direct Disbursements/Expenditures		1,003,909	201,164	308,863	506,600	10,085	20,829	7,709	0	2,059,159
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										88,941
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			0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,835,901			2,835,901
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						853,764			853,764
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						375,822			375,822
166	Total Debt Services	5000			0			4,065,487			4,065,487
167	PROVISION FOR CONTINGENCIES (DS)	6000									
168	Total Disbursements/ Expenditures				0			4,065,487			4,065,487
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										51,827
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			1,175,864	74,332		310			1,250,506
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000	0	0	1,175,864	74,332	0	310	0	0	1,250,506
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			0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
190	Total Payments to Other Govt Units	4000			0			0			0
191	DEBT SERVICES (TR)	5000									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300									
200	DEBT (Lease/Purchase Principal Retired) ¹¹										0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		0	0	1,175,864	74,332	0	310	0	0	1,250,506
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(161,669)
206											
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		155,689							155,689
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		68,673							68,673
212	Special Education Programs - Pre-K	1225									0
213	Remedial and Supplemental Programs - K-12	1250									0
214	Remedial and Supplemental Programs - Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400		6,601							6,601
217	Interscholastic Programs	1500		31,469							31,469
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700		3,115							3,115
221	Bilingual Programs	1800									0
222	Truants' Alternative & Optional Programs	1900									0
223	Total Instruction	1000		265,547							265,547
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		15,129							15,129
227	Guidance Services	2120		11,370							11,370
228	Health Services	2130		6,411							6,411
229	Psychological Services	2140		1,261							1,261
230	Speech Pathology & Audiology Services	2150		820							820
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupils	2100		34,991							34,991
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		2,373							2,373
235	Educational Media Services	2220		5,352							5,352
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		7,725							7,725

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		779							779
240	Executive Administration Services	2320		14,760							14,760
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		19,010							19,010
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	Total Support Services - General Administration	2300		34,549							34,549
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
253	Office of the Principal Services	2410		39,681							39,681
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	Total Support Services - School Administration	2400		39,681							39,681
256	SUPPORT SERVICES - BUSINESS										
257	Direction of Business Support Services	2510									0
258	Fiscal Services	2520		43,323							43,323
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Services	2540		208,829							208,829
261	Pupil Transportation Services	2550									0
262	Food Services	2560		48,913							48,913
263	Internal Services	2570									0
264	Total Support Services - Business	2500		301,065							301,065
265	SUPPORT SERVICES - CENTRAL										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development, & Evaluation Services	2620									0
268	Information Services	2630									0
269	Staff Services	2640									0
270	Data Processing Services	2660		10,251							10,251
271	Total Support Services - Central	2600		10,251							10,251
272	Other Support Services (Describe & Itemize)	2900									0
273	Total Support Services	2000		428,262							428,262
274	COMMUNITY SERVICES (MR/SS)	3000		10							10
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									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
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	C	D	E	F	G	H	I	J	K
1	Description	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	Total Debt Services - Interest	5000						0			0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000									
288	Total Disbursements/Expenditures			693,819				0			693,819
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										17,344
290											
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
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			0			0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									
305	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
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			68,420						68,420
315	Insurance Payments (Regular or Self-Insurance)	2364			16,798						16,798
316	Risk Management and Claims Services Payments	2365			27,076						27,076
317	Judgment and Settlements	2366									0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	90,084		41,121						131,205
319	Reciprocal Insurance Payments	2368									0
320	Legal Services	2369									0
321	Property Insurance (Buildings & Grounds)	2371			66,600						66,600
322	Vehicle Insurance (Transportation)	2372			6,532						6,532
323	Total Support Services - General Administration	2000	90,084	0	226,547	0	0	0	0	0	316,631
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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
328	Other Interest or Short-Term Debt	5150									0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000									
331	Total Disbursements/Expenditures		90,084	0	226,547	0	0	0	0	0	316,631
332	Excess (Deficiency) of Receipts/Revenues Over										(20,778)
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	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900									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
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
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			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			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	8,927,234
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	
8	Special Education Programs (Functions 1200-1220)	1200	1,732,354
9	Special Education Programs Pre-K	1225	
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	826,226
14	Interscholastic Programs	1500	1,337,503
15	Summer School Programs	1600	
16	Gifted Programs	1650	
17	Driver's Education Programs	1700	282,717
18	Bilingual Programs	1800	
19	Truant Alternative & Optional Programs	1900	
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	527,000
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	6,000
33	Total Instruction ¹⁰	1000	13,639,034
34	SUPPORT SERVICES (ED)	2000	
35	SUPPORT SERVICES - PUPILS		
36	Attendance & Social Work Services	2110	483,279
37	Guidance Services	2120	499,865
38	Health Services	2130	70,107
39	Psychological Services	2140	101,705
40	Speech Pathology & Audiology Services	2150	94,296
41	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190	
42	Total Support Services - Pupils	2100	1,249,252
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
44	Improvement of Instruction Services	2210	279,572
45	Educational Media Services	2220	138,413
46	Assessment & Testing	2230	16,263
47	Total Support Services - Instructional Staff	2200	434,248
48	SUPPORT SERVICES - GENERAL ADMINISTRATION		
49	Board of Education Services	2310	207,800
50	Executive Administration Services	2320	336,075
51	Special Area Administration Services	2330	
52	Tort Immunity Services	2360 - 2370	
53	Total Support Services - General Administration	2300	543,875

**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	751,535
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	Total Support Services - School Administration	2400	751,535
58	SUPPORT SERVICES - BUSINESS		
59	Direction of Business Support Services	2510	
60	Fiscal Services	2520	510,315
61	Operation & Maintenance of Plant Services	2540	
62	Pupil Transportation Services	2550	
63	Food Services	2560	646,190
64	Internal Services	2570	
65	Total Support Services - Business	2500	1,156,505
66	SUPPORT SERVICES - CENTRAL		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	
70	Staff Services	2640	
71	Data Processing Services	2660	166,712
72	Total Support Services - Central	2600	166,712
73	Other Support Services (Describe & Itemize)	2900	
74	Total Support Services	2000	4,302,127
75	COMMUNITY SERVICES (ED)	3000	750
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000	
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
78	Payments for Regular Programs	4110	
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
84	Total Payments to Other Govt Units (In-State)	4100	0
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	Total Payments to Other Govt Units - Tuition (In State)	4200	0
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	757,500
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	

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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
96	Payments for CTE Programs - Transfers	4340	58,000
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	450
100	Total Payments to Other Govt Units -Transfers (In-State)	4300	815,950
101	Payments to Other Govt Units (Out-of-State)	4400	
102	Total Payments to Other Govt Units	4000	815,950
103	DEBT SERVICES (ED)	5000	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
105	Tax Anticipation Warrants	5110	
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	Total Interest on Short-Term Debt	5100	0
111	Debt Services - Interest on Long-Term Debt	5200	
112	Total Debt Services	5000	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000	
114	Total Direct Disbursements/Expenditures		18,757,861
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	
121	SUPPORT SERVICES - BUSINESS		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	
124	Operation & Maintenance of Plant Services	2540	2,025,345
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	Total Support Services - Business	2500	2,025,345
128	Other Support Services (Describe & Itemize)	2900	
129	Total Support Services	2000	2,025,345
130	COMMUNITY SERVICES (O&M)	3000	
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	
134	Payments for CTE Programs	4140	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
136	Total Payments to Other Govt. Units (In-State)	4100	0
137	Payments to Other Govt. Units (Out of State)	4400	
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	
142	Tax Anticipation Notes	5120	

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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
144	State Aid Anticipation Certificates	5140	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
146	Total Debt Service - Interest on Short-Term Debt	5100	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200	
148	Total Debt Services	5000	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000	
150	Total Direct Disbursements/Expenditures		2,025,345
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/		
152			
153	30 - DEBT SERVICES (DS)		
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	
155	DEBT SERVICES (DS)	5000	
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
157	Tax Anticipation Warrants	5110	
158	Tax Anticipation Notes	5120	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
160	State Aid Anticipation Certificates	5140	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
162	Total Debt Services - Interest On Short-Term Debt	5100	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	3,196,031
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300	938,747
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
166	Total Debt Services	5000	4,134,778
167	PROVISION FOR CONTINGENCIES (DS)	6000	
168	Total Disbursements/ Expenditures		4,134,778
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	
175	SUPPORT SERVICES - BUSINESS		
176	Pupil Transportation Services	2550	1,013,303
177	Other Support Services (Describe & Itemize)	2900	
178	Total Support Services	2000	1,013,303
179	COMMUNITY SERVICES (TR)	3000	
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000	
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)		
182	Payments for Regular Programs	4110	
183	Payments for Special Education Programs	4120	
184	Payments for Adult/Continuing Education Programs	4130	
185	Payments for CTE Programs	4140	
186	Payments for Community College Programs	4170	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
188	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	
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	
194	Tax Anticipation Notes	5120	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
196	State Aid Anticipation Certificates	5140	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
198	Total Debt Services - Interest On Short-Term Debt	5100	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300	
200	DEBT (Lease/Purchase Principal Retired) ¹¹		
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400	
202	Total Debt Services	5000	0
203	PROVISION FOR CONTINGENCIES (TR)	6000	
204	Total Disbursements/ Expenditures		1,013,303
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	148,495
210	Pre-K Programs	1125	
211	Special Education Programs (Functions 1200-1220)	1200	64,891
212	Special Education Programs - Pre-K	1225	
213	Remedial and Supplemental Programs - K-12	1250	
214	Remedial and Supplemental Programs - Pre-K	1275	
215	Adult/Continuing Education Programs	1300	
216	CTE Programs	1400	6,594
217	Interscholastic Programs	1500	27,999
218	Summer School Programs	1600	
219	Gifted Programs	1650	
220	Driver's Education Programs	1700	2,922
221	Bilingual Programs	1800	
222	Truants' Alternative & Optional Programs	1900	
223	Total Instruction	1000	250,901
224	SUPPORT SERVICES (MR/SS)	2000	
225	SUPPORT SERVICES - PUPILS		
226	Attendance & Social Work Services	2110	14,456
227	Guidance Services	2120	11,214
228	Health Services	2130	10,704
229	Psychological Services	2140	1,177
230	Speech Pathology & Audiology Services	2150	955
231	Other Support Services - Pupils (Describe & Itemize)	2190	
232	Total Support Services - Pupils	2100	38,506
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF		
234	Improvement of Instruction Services	2210	2,351
235	Educational Media Services	2220	5,658
236	Assessment & Testing	2230	
237	Total Support Services - Instructional Staff	2200	8,009

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
238	SUPPORT SERVICES - GENERAL ADMINISTRATION		
239	Board of Education Services	2310	713
240	Executive Administration Services	2320	15,139
241	Service Area Administrative Services	2330	
242	Claims Paid from Self Insurance Fund	2361	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
244	Unemployment Insurance Payments	2363	
245	Insurance Payments (Regular or Self-Insurance)	2364	
246	Risk Management and Claims Services Payments	2365	
247	Judgment and Settlements	2366	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	19,300
249	Reciprocal Insurance Payments	2368	
250	Legal Services	2369	
251	Total Support Services - General Administration	2300	35,152
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION		
253	Office of the Principal Services	2410	37,995
254	Other Support Services - School Administration (Describe & Itemize)	2490	
255	Total Support Services - School Administration	2400	37,995
256	SUPPORT SERVICES - BUSINESS		
257	Direction of Business Support Services	2510	
258	Fiscal Services	2520	41,692
259	Facilities Acquisition & Construction Services	2530	
260	Operation & Maintenance of Plant Services	2540	202,673
261	Pupil Transportation Services	2550	
262	Food Services	2560	48,784
263	Internal Services	2570	
264	Total Support Services - Business	2500	293,149
265	SUPPORT SERVICES - CENTRAL		
266	Direction of Central Support Services	2610	
267	Planning, Research, Development, & Evaluation Services	2620	
268	Information Services	2630	
269	Staff Services	2640	
270	Data Processing Services	2660	9,871
271	Total Support Services - Central	2600	9,871
272	Other Support Services (Describe & Itemize)	2900	
273	Total Support Services	2000	422,682
274	COMMUNITY SERVICES (MR/SS)	3000	
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000	
276	Payments for Special Education Programs	4120	
277	Payments for CTE Programs	4140	
278	Total Payments to Other Govt Units	4000	0
279	DEBT SERVICES (MR/SS)	5000	
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		
281	Tax Anticipation Warrants	5110	
282	Tax Anticipation Notes	5120	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
284	State Aid Anticipation Certificates	5140	
285	Other (Describe & Itemize)	5150	
286	Total Debt Services - Interest	5000	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000	
288	Total Disbursements/Expenditures		673,583
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	
295	Other Support Services (Describe & Itemize)	2900	
296	Total Support Services	2000	0
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	
300	Payments for Special Education Programs	4120	
301	Payments for CTE Programs	4140	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
303	Total Payments to Other Govt Units	4000	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000	
305	Total Disbursements/ Expenditures		0
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	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
314	Unemployment Insurance Payments	2363	73,419
315	Insurance Payments (Regular or Self-Insurance)	2364	16,000
316	Risk Management and Claims Services Payments	2365	34,000
317	Judgment and Settlements	2366	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	125,408
319	Reciprocal Insurance Payments	2368	
320	Legal Services	2369	
321	Property Insurance (Buildings & Grounds)	2371	57,000
322	Vehicle Insurance (Transportation)	2372	8,000
323	Total Support Services - General Administration	2000	313,827
324	DEBT SERVICES (TF)	5000	
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT		
326	Tax Anticipation Warrants	5110	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	
329	Total Debt Services - Interest on Short-Term Debt	5000	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000	
331	Total Disbursements/Expenditures		313,827
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	
338	Operation & Maintenance of Plant Services	2540	
339	Total Support Services - Business	2500	0
340	Other Support Services (Describe & Itemize)	2900	
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	
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	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
349	Total Debt Service - Interest on Short-Term Debt	5100	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200	
351	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300	
352	Total Debt Service	5000	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000	
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 CASH</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 - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	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	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3	(Enter Whole Dollars)	7-1-15 Thru 6-30-16	(from the 2015 Levy)	(from 2014 & Prior	(from the 2015 Levy)	(from the 2015 Levy)
		(from 2014 Levy & Prior Levies) *		Levies)		
				(Column B - C)		(Column E - C)
4	Educational	14,454,601	7,609,715	6,844,886	14,906,959	7,297,244
5	Operations & Maintenance	1,942,735	928,956	1,013,779	1,818,815	889,859
6	Debt Services **	4,108,057	2,126,203	1,981,854	4,164,030	2,037,827
7	Transportation	580,015	334,851	245,164	655,585	320,734
8	Municipal Retirement	331,832	180,531	151,301	353,463	172,932
9	Capital Improvements	0		0		0
10	Working Cash	1,939	1,008	931	1,975	967
11	Tort Immunity	295,848	169,946	125,902	332,729	162,783
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	112,268	59,383	52,885	116,268	56,885
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	341,385	180,393	160,992	353,187	172,794
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	22,168,680	11,590,986	10,577,694	22,703,011	11,112,025
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	1996 CABS	05/16/96	19,119,931	6	351,454			351,454	0		
32	2006 BONDS	05/16/06	45,320,000	3,6	19,290,000		(19,290,000)		0		
33	2012 REFUNDING BONDS	12/21/12	9,335,000	3	9,160,000				9,160,000	8,675,274	
34	2013 REFUNDING BONDS	02/05/13	9,305,000	3	8,945,000			175,000	8,770,000	8,305,912	
35	2014 REFUNDING BONDS	09/05/14	9,985,000	3	9,830,000			280,000	9,550,000	9,044,636	
36	2015A REFUNDING BONDS	10/08/15	9,530,000	3		9,530,000			9,530,000	9,025,694	
37	2015B REFUNDING BONDS	10/27/15	9,345,000	3		9,345,000			9,345,000	8,850,484	
38									0		
39	CAPITAL LEASES	VAR		7	162,694			47,310	115,384	109,278	
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			111,939,931		47,739,148	18,875,000	(19,290,000)	853,764	46,470,384	44,011,277	
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 CAPITAL LEASES								
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other								
54	3. Refunding Bonds	6. Building Bonds	9. Other								

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

	A	B	C	D	E	F	G	H	I	J	K	
1	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			112,268						
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970									
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370									
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	Total Receipts				0	112,268	0	0	0	0		
13	DISBURSEMENTS:											
14	Instruction		10 or 50-1000			112,268						
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	112,268	0	0	0	0		
24	Ending Cash Basis Fund Balance as of June 30, 2016							0	0	0	0	
25	Reserved Fund Balance		714									
26	Unreserved Fund Balance		730		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:							Total Claims Payments:				
32								Total Reserve Remaining:				
33	Using the following categories, list all other Tort Immunity expenditures not											
34	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											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
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	5,469,945			5,469,945						5,469,945
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	71,723,827			71,723,827	50	28,389,425	1,743,063		30,132,488	41,591,339
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,001,430			2,001,430	20	1,428,038	57,091		1,485,129	516,301
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,754,124	22,408		2,776,532	10	1,952,535	158,778		2,111,313	665,219
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	81,949,326	22,408	0	81,971,734		31,769,998	1,958,932	0	33,728,930	48,242,804
17	Non-Capitalized Equipment	700				50,684	10		5,068			
18	Allowable Depreciation								1,964,000			

	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		\$	18,700,451
9	O&M	Expenditures 15-22, L150	Total Expenditures			2,059,159
10	DS	Expenditures 15-22, L168	Total Expenditures			4,065,487
11	TR	Expenditures 15-22, L204	Total Expenditures			1,250,506
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			693,819
13	TORT	Expenditures 15-22, L331	Total Expenditures			316,631
14			Total Expenditures		\$	27,086,053
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			0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			604,752
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			4,167
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			1,349
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			682,080
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			12,323
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			42,975
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			10,085
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			7,709
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			853,764
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			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			10
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)		\$	2,219,214
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			24,866,839
77			9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12			1,273.96
78			Estimated OEPP (Line 76 divided by Line 77)		\$	19,519.32
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)	\$	0
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		546,579
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		770,623
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		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		70,170
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)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		431,344
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		32,465
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		4,314
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		559
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		37,658
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		505,863
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		858
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		80,608
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		160,700
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		200,550
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		16,185
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED,O&M,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)		0
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		17,841
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		11,237
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
174						
175	Total Deductions for PCTC Computation Line 83 through Line 173					\$ 2,887,554
176	Net Operating Expense for Tuition Computation (Line 76 minus Line 175)					21,979,285
177	Total Depreciation Allowance (from page 27, Col I)					1,964,000
178	Total Allowance for PCTC Computation (Line 176 minus Line 177)					23,943,285
179	9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))					1,273.96
180	Total Estimated PCTC (Line 178 divided by Line 179) *					\$ 18,794.38
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>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required)</i>							
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		13,920,397		13,920,397		
20	Support Services:							
21	Pupil	2100		1,288,388		1,288,388		
22	Instructional Staff	2200		405,148		405,148		
23	General Admin.	2300		922,216		922,216		
24	School Admin	2400		820,211		820,211		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	551,562	0	551,562	0		
28	Oper. & Maint. Plant Services	2540		2,250,194	2,250,194	0		
29	Pupil Transportation	2550		1,250,506		1,250,506		
30	Food Services	2560		359,286		359,286		
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		22,025		22,025		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	158,006	0	158,006	0		
38	Other:	2900		0		0		
39	Community Services	3000		1,359		1,359		
40	Total			709,568	21,239,730	2,959,762	18,989,536	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	709,568	Total Indirect costs:	2,959,762	
43				Total Direct Costs:	21,239,730	Total Direct Costs:	18,989,536	
44				=	3.34%	=	15.59%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</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 fiscal years.</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	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →						
10	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits		X	X	X	INSURANCE THROUGH LINCOLNWAY AREA AFFILIATION	
15	Energy Purchasing						
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance						
20	Investment Pools		X	X	X	ILLINOIS LIQUID ASSET FUND+ AND ILLINOIS FUNDS	
21	Legal Services		X	X	X	FEES FOR TAX APPEALS W/VILLAGE, LIBRARY, TOWNSHIP	
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives		X	X	X	SW COOK COUNTY CO-OP ASSOC. FOR SP ED	
27	STEM (science, technology, engineering and math) Program Offerings		X	X	X	MATH TAUGHT THROUGH DIST. 113A	
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation		X	X	X	GAS FROM VILLAGE OF LEMONT	
31	Vocational Education Cooperatives		X	X	X	WILCO VOCATIONAL TRAINING CENTER	
32	All Other Joint/Cooperative Agreements						
33	Other		X	X	X	LEMONT PARK DISTRICT SHARED FACILITY USE	
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
41							
42							
43							

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: Lemont Township High School District No
 RCDT Number: 07-016-2100-17

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	335,135		335,135	335,485		335,485
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			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		335,135	0	335,135	335,485	0	335,485
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							0%

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.
- 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 function—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	<i>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.</i>						
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>						
4	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	18,735,200	2,148,100	1,088,837	13,740	21,985,877	
7	Direct Expenditures	18,700,451	2,059,159	1,250,506		22,010,116	
8	Difference	34,749	88,941	(161,669)	13,740	(24,239)	
9	Fund Balance - June 30, 2016	9,312,512	5,906,939	917,150	5,178,257	21,314,858	
10	Unbalanced - however, a deficit reduction plan is not required at this time.						
11							
12							
13							

	H
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	

Audit Checklist

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

- | | |
|--------------------------|--|
| <input type="checkbox"/> | 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab. |
| <input type="checkbox"/> | 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable. |
| <input type="checkbox"/> | 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2. |
| <input type="checkbox"/> | 4. All 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?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
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 > C	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK