

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

<b><u>School District/Joint Agreement Information</u></b> <i>(See instructions on inside of this page.)</i>	<b><u>Accounting Basis:</u></b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<b><u>Certified Public Accountant Information</u></b>		
School District/Joint Agreement Number: <b>05-016-0690-02</b>	<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>  <b>0</b>	Name of Auditing Firm: <b>EVOY, KAMSCHULTE, JACOBS &amp; CO. LLP</b>		
County Name: <b>COOK</b>		Name of Audit Manager: <b>JAMES R. HENRY, CPA</b>		
Name of School District/Joint Agreement: <b>SKOKIE SCHOOL DISTRICT NO. 69</b>		Address: <b>2122 YEOMAN STREET</b>		
Address: <b>5050 MADISON STREET</b>		City: <b>WAUKEGAN</b>	State: <b>IL</b>	Zip Code: <b>60087</b>
City: <b>SKOKIE</b>		Phone Number: <b>847-662-8300</b>	Fax Number: <b>847-662-8305</b>	
Email Address:		IL License Number (9 digit): <b>065-017957</b>	Expiration Date: <b>9/30/18</b>	
Zip Code: <b>60077</b>		Email Address: <a href="mailto:JHENRY@FKJLLP.COM">JHENRY@FKJLLP.COM</a>		
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified	<b><u>Single Audit Status:</u></b> <input checked="" type="checkbox"/> YES <input checked="" type="checkbox"/> YES <input type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?	ISBE Use Only		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: <b>NILES TOWNSHIP</b>	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): <b>DR. MARGARET CLAUSON</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:	Email Address:	Email Address:		
Telephone: <b>847-675-7666</b>	Fax Number: <b>847-675-7675</b>	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)**

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

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

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

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

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

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

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

### Submit AFR Electronically

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

[Attachment Manager Link](#)

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

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

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

### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.  
**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

[Single Audit Act](#)

### Qualifications of Auditing Firm

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

## AUDITOR'S QUESTIONNAIRE

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

### PART A - FINDINGS

- ☐ 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- ☐ 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Sections 8-2, 10-20.19 or 19-6 of the School Code*. [105 ILCS 5/8-2; 10-20.19; 19-6]
- ☐ 3. One or more contracts were executed or purchases made contrary to the provisions of *Section 10-20.21 of the School Code*. [105 ILCS 5/10-20.21]
- ☐ 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
- ☐ 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- ☐ 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- ☐ 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *State Revenue Sharing Act*. [30 ILCS 115/12]
- ☐ 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- ☐ 10. One or more interfund loans were outstanding beyond the term provided by statute.
- ☐ 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- ☐ 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- ☐ 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]
- ☐ 14. At least one of the following forms was filed with ISBE late: The FY15 AFR (ISBE FORM 50-35), FY15 Annual Statement of Affairs (ISBE Form 50-37) and FY16 Budget (ISBE FORM 50-36). Explain in the comments box below.  
ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]

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

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

### PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☐ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (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:**

**EVOY, KAMSCHULTE, JACOBS & CO. LLP**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

## FINANCIAL PROFILE INFORMATION

*Required to be completed for School Districts only.*

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

Tax Year <b>2015</b>		Equalized Assessed Valuation (EAV):		364,241,499	
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
Rate(s):	0.035000	0.005500	0.009155	0.049660	0.000500

### B. Results of Operations \*

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
25,808,409	21,909,459	3,898,950	22,459,720

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

### C. Short-Term Debt \*\*

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

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

### D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	25,132,663
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	8,515,000

### E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

## ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

[www.isbe.net/sfms/p/profile.htm](http://www.isbe.net/sfms/p/profile.htm)

**District Name:** SKOKIE SCHOOL DISTRICT NO. 69  
**District Code:** 05-016-0690-02  
**County Name:** COOK

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	22,459,720.00	0.870	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	25,808,409.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,909,459.00	0.849	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	25,808,409.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
Possible Adjustment:					
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	22,465,289.00	369.13	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	60,859.61		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	15,374,997.91		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H37)		8,515,000.00	66.11	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		25,132,663.43		<b>Value</b>	0.30

**Total Profile Score: 3.90 \***

**Estimated 2017 Financial Profile Designation: RECOGNITION**

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

ASSETS (Enter Whole Dollars)		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Account Groups		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	Agency Fund	General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)														
Cash (Accounts 111 through 115) <sup>1</sup>			12,237,181	3,545,601	1,999,160	3,191,197	644,434	9,557,838	3,491,310	1,442,766	52,791	58,798		
Investments	120													
Taxes Receivable	130													
Interfund Receivables	140													
Intergovernmental Accounts Receivable	150													
Other Receivables	160													
Inventory	170													
Prepaid Items	180													
Other Current Assets (Describe & Itemize)	190													
Total Current Assets			12,237,181	3,545,601	1,999,160	3,191,197	644,434	9,557,838	3,491,310	1,442,766	52,791	58,798		
CAPITAL ASSETS (200)														
Works of Art & Historical Treasures	210													
Land	220												307,362	
Building & Building Improvements	230												30,751,340	
Site Improvements & Infrastructure	240												89,334	
Capitalized Equipment	250												2,100,205	
Construction in Progress	260													
Amount Available in Debt Service Funds	340													1,999,160
Amount to be Provided for Payment on Long-Term Debt	350													6,515,840
Total Capital Assets													33,248,241	8,515,000
CURRENT LIABILITIES (400)														
Interfund Payables	410													
Intergovernmental Accounts Payable	420													
Other Payables	430													
Contracts Payable	440													
Loans Payable	460													
Salaries & Benefits Payable	470													
Payroll Deductions & Withholdings	480		(12,367)	17,728		208	(473)			(100,590)				
Deferred Revenues & Other Current Liabilities	490													
Due to Activity Fund Organizations	493											58,798		
Total Current Liabilities			(12,367)	17,728	0	208	(473)	0	0	(100,590)	0	58,798		
LONG-TERM LIABILITIES (500)														
Long-Term Debt Payable (General Obligation, Revenue, Other)	511													8,515,000
Total Long-Term Liabilities														8,515,000
Reserved Fund Balance	714													
Unreserved Fund Balance	730		12,249,548	3,527,873	1,999,160	3,190,989	644,907	9,557,838	3,491,310	1,543,356	52,791			
Investment in General Fixed Assets													33,248,241	
Total Liabilities and Fund Balance			12,237,181	3,545,601	1,999,160	3,191,197	644,434	9,557,838	3,491,310	1,442,766	52,791	58,798	33,248,241	8,515,000

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
<b>RECEIPTS/REVENUES</b>										
LOCAL SOURCES	1000	15,005,660	1,881,412	1,508,329	3,439,332	676,530	113,364	242,417	406,466	52,791
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000									
STATE SOURCES	3000	3,607,115	0	0	176,371	0	0	0	0	0
FEDERAL SOURCES	4000	1,456,102	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		20,068,877	1,881,412	1,508,329	3,615,703	676,530	113,364	242,417	406,466	52,791
Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	5,918,812								
Total Receipts/Revenues		25,987,689	1,881,412	1,508,329	3,615,703	676,530	113,364	242,417	406,466	52,791
<b>DISBURSEMENTS/EXPENDITURES</b>										
Instruction	1000	11,113,185				226,498				
Support Services	2000	7,241,998	1,610,793		815,011	284,889	1,247,873		200,988	0
Community Services	3000	128,089	0		0	14,006				
Payments to Other Districts & Governmental Units	4000	1,000,383	0	0	0	0	0			0
Debt Service	5000	0	0	1,466,525	0	0			0	0
Total Direct Disbursements/Expenditures		19,483,655	1,610,793	1,466,525	815,011	525,393	1,247,873		200,988	0
Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	5,918,812	0	0	0	0	0		0	0
Total Disbursements/Expenditures		25,402,467	1,610,793	1,466,525	815,011	525,393	1,247,873		200,988	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		585,222	270,619	41,804	2,800,692	151,137	(1,134,509)	242,417	205,478	52,791
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Abolishment of the Working Cash Fund <sup>12</sup>	7110									
Abatement of the Working Cash Fund <sup>12</sup>	7110									
Transfer of Working Cash Fund Interest	7120					53,465				
Transfer Among Funds	7130	500,000	7,000,000							
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>SALE OF BONDS (7200)</b>										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						8,000,000			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		500,000	7,000,000	0	0	53,465	8,000,000	0	0	0
<b>OTHER USES OF FUNDS (8000)</b>										
<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							53,465		
Transfer Among Funds	8130				7,500,000					
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
Taxes Pledged to Pay Principal on Capital Leases	8410									
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
Other Revenues Pledged to Pay Principal on Capital Leases	8430									
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
Taxes Pledged to Pay Interest on Capital Leases	8510									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
Other Revenues Pledged to Pay Interest on Capital Leases	8530									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									



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
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840		8,000,000							
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990									
<b>Total Other Uses of Funds</b>		0	8,000,000	0	7,500,000	0	0	53,465	0	0
<b>Total Other Sources/Uses of Funds</b>		500,000	(1,000,000)	0	(7,500,000)	53,465	8,000,000	(53,465)	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
Expenditures/Disbursements and Other Uses of Funds		1,085,222	(729,381)	41,804	(4,699,308)	204,602	6,865,491	188,952	205,478	52,791
<b>Fund Balances - July 1, 2015</b>		11,164,326	4,257,254	1,957,356	7,890,297	440,305	2,692,347	3,302,358	1,337,878	0
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
<b>Fund Balances - June 30, 2016</b>		12,249,548	3,527,873	1,999,160	3,190,989	644,907	9,557,838	3,491,310	1,543,356	52,791

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) <sup>7</sup>		12,229,835	1,798,392	1,463,681	3,202,933	252,160		173,106	371,345	52,770
Leasing Purposes Levy <sup>8</sup>	1130									
Special Education Purposes Levy	1140	1,353,198								
FICA/Medicare Only Purposes Levies	1150					392,513				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		13,583,033	1,798,392	1,463,681	3,202,933	644,673	0	173,106	371,345	52,770
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	476,362				20,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		476,362	0	0	0	20,000	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311	87,531								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		87,531								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (In State)	1411				103,709					
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					103,709					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	277,778	83,020	44,648	132,690	11,857	113,364	69,311	29,594	21
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		277,778	83,020	44,648	132,690	11,857	113,364	69,311	29,594	21
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	146,187								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620									
Other Food Service (Describe & Itemize)	1690	39,129								
Total Food Service		185,316								

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
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
Admissions - Athletic	1711	7,305								
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	22,160								
Book Store Sales	1730	7,869								
Other District/School Activity Revenue (Describe & Itemize)	1790									
<b>Total District/School Activity Income</b>		<b>37,334</b>	<b>0</b>							
<b>TEXTBOOK INCOME</b>	<b>1800</b>									
Rentals - Regular Textbooks	1811	12,803								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819									
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
<b>Total Textbook Income</b>		<b>12,803</b>								
<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
Rentals	1910	20,000								
Contributions and Donations from Private Sources	1920	1,297								
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940	124,373								
Refund of Prior Years' Expenditures	1950	195,552							5,527	
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									
Other Local Fees (Describe & Itemize)	1993									
Other Local Revenues (Describe & Itemize)	1999	4,281								
<b>Total Other Revenue from Local Sources</b>		<b>345,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,527</b>	<b>0</b>
<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	<b>15,005,660</b>	<b>1,881,412</b>	<b>1,508,329</b>	<b>3,439,332</b>	<b>676,530</b>	<b>113,364</b>	<b>242,417</b>	<b>406,466</b>	<b>52,791</b>
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
General State Aid- Sec. 18-8.05	3001	2,664,188								
General State Aid - Hold Harmless/Supplemental	3002									
Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
<b>Total Unrestricted Grants-In-Aid</b>		<b>2,664,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	43,210								
Special Education - Funding for Children Requiring Sp ED Services	3105	244,589								
Special Education - Personnel	3110	353,923								
Special Education - Orphanage - Individual	3120									
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145	5,941								
Special Education - Other (Describe & Itemize)	3199									
<b>Total Special Education</b>		<b>647,663</b>	<b>0</b>		<b>0</b>					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
<b>Total Career and Technical Education</b>		<b>0</b>	<b>0</b>			<b>0</b>				
<b>BILINGUAL EDUCATION</b>										
Bilingual Ed - Downstate - TPI and TBE	3305	91,953								
Bilingual Education Downstate - Transitional Bilingual Education	3310									
<b>Total Bilingual Ed</b>		<b>91,953</b>				<b>0</b>				
State Free Lunch & Breakfast	3360	2,970								
School Breakfast Initiative	3365									

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
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
<b>TRANSPORTATION</b>										
Transportation - Regular and Vocational	3500				3,392					
Transportation - Special Education	3510				172,979					
Transportation - Other (Describe & Itemize)	3599									
<b>Total Transportation</b>		0	0		176,371	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705	200,341								
Reading Improvement Block Grant	3715									
Reading Improvement Block Grant - Reading Recovery	3720									
Continued Reading Improvement Block Grant	3725									
Continued Reading Improvement Block Grant (2% Set Aside)	3726									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925									
Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
<b>Total Restricted Grants-In-Aid</b>		942,927	0	0	176,371	0	0	0	0	0
<b>Total Receipts from State Sources</b>	3000	3,607,115	0	0	176,371	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
<b>TITLE VI</b>										
Title VI - Innovation and Flexibility Formula	4100									
Title VI - District Projects	4105									
Title VI - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
<b>Total Title V</b>		0	0		0	0				
<b>FOOD SERVICE</b>										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	353,467								
Special Milk Program	4215									
School Breakfast Program	4220	71,608								
Summer Food Service Program	4225									
Child Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
<b>Total Food Service</b>		425,075				0				
<b>TITLE I</b>										
Title I - Low Income	4300	442,502								
Title I - Low Income - Neglected, Private	4305									
Title I - Comprehensive School Reform	4332									
Title I - Reading First	4334									
Title I - Even Start	4335									
Title I - Reading First SEA Funds	4337									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399									
<b>Total Title I</b>		442,502	0		0	0				
<b>TITLE IV</b>										
Title IV - Safe & Drug Free Schools - Formula	4400									
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									

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
<b>Total Title IV</b>		0	0		0	0				
<b>FEDERAL - SPECIAL EDUCATION</b>										
Fed - Spec Education - Preschool Flow-Through	4600	15,642								
Fed - Spec Education - Preschool Discretionary	4605									
Fed - Spec Education - IDEA - Flow Through	4620	434,568								
Fed - Spec Education - IDEA - Room & Board	4625									
Fed - Spec Education - IDEA - Discretionary	4630									
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
<b>Total Federal - Special Education</b>		450,210	0		0	0				
<b>CTE - PERKINS</b>										
CTE - Perkins - Title III-E - Tech Prep	4770									
CTE - Other (Describe & Itemize)	4799									
<b>Total CTE - Perkins</b>		0	0			0				
Federal - Adult Education	4810									
ARRA - General State Aid - Education Stabilization	4850									
ARRA - Title I - Low Income	4851									
ARRA - Title I - Neglected, Private	4852									
ARRA - Title I - Delinquent, Private	4853									
ARRA - Title I - School Improvement (Part A)	4854									
ARRA - Title I - School Improvement (Section 1003g)	4855									
ARRA - IDEA - Part B - Preschool	4856									
ARRA - IDEA - Part B - Flow-Through	4857									
ARRA - Title IID - Technology-Formula	4860									
ARRA - Title IID - Technology-Competitive	4861									
ARRA - McKinney - Vento Homeless Education	4862									
ARRA - Child Nutrition Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865									
Qualified Zone Academy Bond Tax Credits	4866									
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
ARRA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872									
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
ARRA - Early Childhood	4875									
Other ARRA Funds VII	4876									
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905	2,152								
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	47,485								
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	48,636								
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	40,042								
Medicaid Matching Funds - Fee-for-Service Program	4992									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		1,456,102	0	0	0	0	0		0	0
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	1,456,102	0	0	0	0	0	0	0	0
<b>Total Direct Receipts/Revenues</b>		20,068,877	1,881,412	1,508,329	3,615,703	676,530	113,364	242,417	406,466	52,791

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	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	6,846,549	986,960	73,561	154,805					8,061,875	8,652,561
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125	286,744	44,356	582	5,480					337,162	331,794
Special Education Programs (Functions 1200-1220)	1200	1,081,290	180,988		6,954					1,269,232	1,241,629
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250	241,669	65,523	60,002	52,447	7,650				427,291	500,226
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500	317,785	3,278	4,940	500					326,503	446,742
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800	571,118	89,887		20,293					681,298	609,284
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912						9,824			9,824	
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>9,345,155</b>	<b>1,370,992</b>	<b>139,085</b>	<b>240,479</b>	<b>7,650</b>	<b>9,824</b>	<b>0</b>	<b>0</b>	<b>11,113,185</b>	<b>11,782,236</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	416,403	44,557							460,960	441,737
Guidance Services	2120									0	
Health Services	2130	124,966	18,542							143,508	153,018
Psychological Services	2140	206,239	21,107							227,346	229,721
Speech Pathology & Audiology Services	2150	230,250	44,103							274,353	271,277
Other Support Services - Pupils (Describe & Itemize)	2190	86,773	13,260							100,033	117,752
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,064,631</b>	<b>141,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,206,200</b>	<b>1,213,505</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	236,387	6,103	64,724	37,459	15,203				359,876	515,760
Educational Media Services	2220	184,350	39,188		17,522					241,060	242,427
Assessment & Testing	2230			28,582						28,582	34,963
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>420,737</b>	<b>45,291</b>	<b>93,306</b>	<b>54,981</b>	<b>15,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>629,518</b>	<b>793,150</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			307,599	5,843		14,453			327,895	298,000
Executive Administration Services	2320	261,799	45,688	4,996	2,588		6,267			321,338	304,967
Special Area Administration Services	2330									0	
Tort Immunity Services	2360 - 2370									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>261,799</b>	<b>45,688</b>	<b>312,595</b>	<b>8,431</b>	<b>0</b>	<b>20,720</b>	<b>0</b>	<b>0</b>	<b>649,233</b>	<b>602,967</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	908,081	146,656	13,606	3,987		2,283			1,074,613	1,077,004
Other Support Services - School Admin (Describe & Itemize)	2490									0	
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>908,081</b>	<b>146,656</b>	<b>13,606</b>	<b>3,987</b>	<b>0</b>	<b>2,283</b>	<b>0</b>	<b>0</b>	<b>1,074,613</b>	<b>1,077,004</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	103,551	24,351	3,115	388		1,035			132,440	149,851
Fiscal Services	2520	197,422	30,703	61,869	2,326					292,320	297,054
Operation & Maintenance of Plant Services	2540			242,384	98,711					341,095	345,000
Pupil Transportation Services	2550									0	
Food Services	2560	119,555	18,938	428,908	6,496					573,897	694,243
Internal Services	2570									0	
<b>Total Support Services - Business</b>	<b>2500</b>	<b>420,528</b>	<b>73,992</b>	<b>736,276</b>	<b>107,921</b>	<b>0</b>	<b>1,035</b>	<b>0</b>	<b>0</b>	<b>1,339,752</b>	<b>1,486,148</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610	162,751	30,121	17,222	13,518		537			224,149	219,417
Planning, Research, Development, & Evaluation Services	2620	202,807	37,341	78,113	83,797		633			402,691	431,149
Information Services	2630									0	
Staff Services	2640	10,750	3,608	7,810						22,168	24,780
Data Processing Services	2660	444,562	62,530	41,402	197,592	947,384	204			1,693,674	1,567,435
<b>Total Support Services - Central</b>	<b>2600</b>	<b>820,870</b>	<b>133,600</b>	<b>144,547</b>	<b>294,907</b>	<b>947,384</b>	<b>1,374</b>	<b>0</b>	<b>0</b>	<b>2,342,682</b>	<b>2,242,781</b>

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	Budget
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	3,896,646	586,796	1,300,330	470,227	962,587	25,412	0	0	7,241,998	7,415,555
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	88,491	120	35,450			4,028			128,089	314,863
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120						1,000,383			1,000,383	850,000
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			0			1,000,383			1,000,383	850,000
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units	4290									0	
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers	4390									0	
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
Payments to Other Govt Units (Out-of-State)	4400									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			1,000,383			1,000,383	850,000
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt	5150									0	
<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										40,000
<b>Total Direct Disbursements/Expenditures</b>		13,330,292	1,957,908	1,474,865	710,706	970,237	1,039,647	0	0	19,483,655	20,402,654
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										585,222	
<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540	568,743	165,937	428,385	393,908	53,820				1,610,793	1,735,658
Pupil Transportation Services	2550									0	
Food Services	2560									0	
<b>Total Support Services - Business</b>	<b>2500</b>	568,743	165,937	428,385	393,908	53,820	0	0	0	1,610,793	1,735,658
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	568,743	165,937	428,385	393,908	53,820	0	0	0	1,610,793	1,735,658
<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0

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	Budget
<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										10,000
<b>Total Direct Disbursements/Expenditures</b>		568,743	165,937	428,385	393,908	53,820	0	0	0	1,610,793	1,745,658
<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										270,619	
<b>30 - DEBT SERVICES (DS)</b>											
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						314,150			314,150	320,000
<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,150,000			1,150,000	1,155,000
<b>Total Debt Services</b>	<b>5000</b>			0			2,375			2,375	
<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>						1,466,525			1,466,525	1,475,000
<b>Total Disbursements/ Expenditures</b>				0			1,466,525			1,466,525	1,475,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										41,804	
<b>40 - TRANSPORTATION FUND (TR)</b>											
<b>SUPPORT SERVICES (TR)</b>											
<b>SUPPORT SERVICES - PUPILS</b>											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>SUPPORT SERVICES - BUSINESS</b>											
Pupil Transportation Services	2550	17,812	3,485	793,714						815,011	1,066,307
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	<b>17,812</b>	<b>3,485</b>	<b>793,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>815,011</b>	<b>1,066,307</b>
<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										30,000



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	Budget
Total Disbursements/ Expenditures		17,812	3,485	793,714	0	0	0	0	0	815,011	1,096,307
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,800,692	
<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
Regular Programs	1100		113,832							113,832	98,458
Pre-K Programs	1125		8,330							8,330	7,742
Special Education Programs (Functions 1200-1220)	1200		65,137							65,137	57,225
Special Education Programs - Pre-K	1225									0	
Remedial and Supplemental Programs - K-12	1250		1,675							1,675	1,643
Remedial and Supplemental Programs - Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500		13,875							13,875	2,850
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800		23,649							23,649	26,911
Truants' Alternative & Optional Programs	1900									0	
<b>Total Instruction</b>	<b>1000</b>		226,498							226,498	194,829
<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110		5,842							5,842	5,587
Guidance Services	2120									0	
Health Services	2130		15,753							15,753	17,806
Psychological Services	2140		2,767							2,767	2,846
Speech Pathology & Audiology Services	2150		2,900							2,900	2,984
Other Support Services - Pupils (Describe & Itemize)	2190		13,588							13,588	17,334
<b>Total Support Services - Pupils</b>	<b>2100</b>		40,850							40,850	46,557
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210		1,569							1,569	
Educational Media Services	2220		13,875							13,875	14,336
Assessment & Testing	2230									0	
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		15,444							15,444	14,336
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310									0	
Executive Administration Services	2320		13,514							13,514	12,889
Service Area Administrative Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
Unemployment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>		13,514							13,514	12,889
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410		39,174							39,174	36,985
Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>Total Support Services - School Administration</b>	<b>2400</b>		39,174							39,174	36,985
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510		2,415							2,415	3,490
Fiscal Services	2520		31,083							31,083	28,961
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		45,240							45,240	85,816
Pupil Transportation Services	2550		1,566							1,566	4,534
Food Services	2560		18,869							18,869	19,830
Internal Services	2570									0	
<b>Total Support Services - Business</b>	<b>2500</b>		99,173							99,173	142,631
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610		2,591							2,591	2,546
Planning, Research, Development, & Evaluation Services	2620		16,798							16,798	9,308
Information Services	2630									0	
Staff Services	2640		264							264	
Data Processing Services	2660		57,081							57,081	60,332
<b>Total Support Services - Central</b>	<b>2600</b>		76,734							76,734	72,186
Other Support Services (Describe & Itemize)	2900									0	

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	Budget
Total Support Services	2000		284,889							284,889	325,584
COMMUNITY SERVICES (MR/SS)	3000		14,006							14,006	13,957
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICES (MR/SS)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other (Describe & Itemize)	5150									0	
Total Debt Services - Interest	5000						0			0	0
PROVISION FOR CONTINGENCIES (MR/SS)	6000										
Total Disbursements/Expenditures			525,393				0			525,393	554,370
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										151,137	
60 - CAPITAL PROJECTS (CP)											
SUPPORT SERVICES (CP)	2000										
SUPPORT SERVICES - BUSINESS											
Facilities Acquisition and Construction Services	2530					1,247,873				1,247,873	1,300,000
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	0	0	0	0	1,247,873	0	0	0	1,247,873	1,300,000
PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
PAYMENTS TO OTHER GOVT UNITS (In-State)											
Payments to Other Govt Units (In-State)	4100									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt Units	4000			0			0			0	0
PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
Total Disbursements/ Expenditures		0	0	0	0	1,247,873	0	0	0	1,247,873	1,300,000
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,134,509)	
70 - WORKING CASH (WC)											
80 - TORT FUND (TF)											
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			89,231						89,231	89,571
Unemployment Insurance Payments	2363									0	15,000
Insurance Payments (Regular or Self-Insurance)	2364			55,911						55,911	65,000
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	51,504	4,342							55,846	42,287
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
Property Insurance (Buildings & Grounds)	2371									0	
Vehicle Insurance (Transportation)	2372									0	
Total Support Services - General Administration	2000	51,504	4,342	145,142	0	0	0	0	0	200,988	211,858
DEBT SERVICES (TF)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
Other Interest or Short-Term Debt	5150									0	
Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (TF)	6000										
Total Disbursements/Expenditures		51,504	4,342	145,142	0	0	0	0	0	200,988	211,858
Excess (Deficiency) of Receipts/Revenues Over										205,478	
90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
SUPPORT SERVICES (FP&S)	2000										
SUPPORT SERVICES - BUSINESS											

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	Budget
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540									0	
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
<b>Total Debt Service</b>	<b>5000</b>						0			0	0
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										52,791	

District's Accounting Basis is CASH		----RECEIPTS----	-----DISBURSEMENTS-----								
ARRA Revenue Source Code	Acct #	ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
Beginning Balance July 1, 2015		0									
ARRA - General State Aid	4850	0									0
ARRA - Title I Low Income	4851	0									0
ARRA - Title I Neglected - Private	4852	0									0
ARRA - Title I Delinquent - Private	4853	0									0
ARRA - Title I School Improvement (Part A)	4854	0									0
ARRA - Title I School Improvement (Section 1003g)	4855	0									0
ARRA - IDEA Part B Preschool	4856	0									0
ARRA - IDEA Part B Flow Through	4857	0									0
ARRA - Title II D Technology Formula	4860	0									0
ARRA - Title II D Technology Competitive	4861	0									0
ARRA - McKenney - Vento Homeless Education	4862	0									0
ARRA - Child Nutrition Equipment Assistance	4863	0									0
Impact Aid Construction Formula	4864	0									0
Impact Aid Construction Competitive	4865	0									0
QZAB Tax Credits	4866	0									0
QSCB Tax Credits	4867	0									0
Build America Bonds Tax Credits	4868	0									0
Build America Bonds Interest Reimbursement	4869	0									0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
ARRA - Other II	4871	0									0
ARRA - Other III	4872	0									0
ARRA - Other IV	4873	0									0
ARRA - Other V	4874	0									0
ARRA - Early Childhood	4875	0									0
ARRA - Other VII	4876	0									0
ARRA - Other VIII	4877	0									0
ARRA - Other IX	4878	0									0
ARRA - Other X	4879	0									0
ARRA - Other XI	4880	0									0
<b>Total ARRA Programs</b>		0	0	0	0	0	0	0	0		0
<b>Ending Balance June 30, 2016</b>		0									

**1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:**

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

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

# SCHEDULE OF AD VALOREM TAX RECEIPTS

Description (Enter Whole Dollars)	Taxes Received 1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	Taxes Received (from the 2015 Levy)	Taxes Received (from 2014 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2015 Levy)	Estimated Taxes Due (from the 2015 Levy) (Column E - C)
Educational	12,229,835	6,526,384	5,703,451	12,748,452	6,222,068
Operations & Maintenance	1,798,392	1,025,575	772,817	2,003,328	977,753
Debt Services **	1,463,681	797,711	665,970	1,558,305	760,594
Transportation	3,202,933	1,707,116	1,495,817	3,334,661	1,627,545
Municipal Retirement	252,160	137,054	115,106	267,800	130,746
Capital Improvements	0		0		0
Working Cash	173,106	93,234	79,872	182,121	88,887
Tort Immunity	371,345	210,895	160,450	412,000	201,105
Fire Prevention & Safety	52,770	52,770	0	103,000	50,230
Leasing Levy	0		0		0
Special Education	1,353,198	738,227	614,971	1,442,000	703,773
Area Vocational Construction	0		0		0
Social Security/Medicare Only	392,513	213,506	179,007	417,150	203,644
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>21,289,933</b>	<b>11,502,472</b>	<b>9,787,461</b>	<b>22,468,817</b>	<b>10,966,345</b>

\* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.  
 \*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

## SCHEDULE OF SHORT-TERM DEBT

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
<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>					
Total CPPRT Notes					0
<b>TAX ANTICIPATION WARRANTS (TAW)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Debt Services - Construction					0
Debt Services - Working Cash					0
Debt Services - Refunding Bonds					0
Transportation Fund					0
Municipal Retirement/Social Security Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TAWs	0	0	0		0
<b>TAX ANTICIPATION NOTES (TAN)</b>					
Educational Fund					0
Operations & Maintenance Fund					0
Fire Prevention & Safety Fund					0
Other - (Describe & Itemize)					0
Total TANs	0	0	0		0
<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>					
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0
<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>					
Total GSAACs (All Funds)					0
<b>OTHER SHORT-TERM BORROWING</b>					
Total Other Short-Term Borrowing (Describe & Itemize)					

## SCHEDULE OF LONG-TERM DEBT

[illegible]

\* Each type of debt issued must be identified separately with the amount:

- |                            |   |                |
|----------------------------|---|----------------|
| 1. Working Cash Fund Bonds | 4. Fire Prevent, Safety, Environmental and Energy Bonds | 7. Other _____ |
| 2. Funding Bonds           | 5. Tort Judgment Bonds                                  | 8. Other _____ |
| 3. Refunding Bonds         | 6. Building Bonds                                       | 9. Other _____ |

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
<b>Cash Basis Fund Balance as of July 1, 2015</b>			0			
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		1,353,198			
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		0	1,353,198	0	0	0
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000		1,353,198			
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize on tab "Itemization 32")	--					
<b>Total Disbursements</b>		0	1,353,198	0	0	0
<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>		0	0	0	0	0
<b>Reserved Fund Balance</b>	714					
<b>Unreserved Fund Balance</b>	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup>	
<b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?
If yes, list in the aggregate the following:	
	Total Claims Payments:
	Total Reserve Remaining:
<i>Using the following categories, list all other Tort Immunity expenditures <b>not</b> included in line 30 above. Include the total dollar amount for each category.</i>	
<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

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

<sup>b</sup> 55 ILCS 5/5-1006.7

# Schedule of Capital Outlay and Depreciation

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
<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0	50				0	0
<b>Land</b>	<b>220</b>										
Non-Depreciable Land	221	307,362			307,362						307,362
Depreciable Land	222				0					0	0
<b>Buildings</b>	<b>230</b>					50					
Permanent Buildings	231	38,439,288	6,604,280		45,043,568		13,391,357	900,871		14,292,228	30,751,340
Temporary Buildings	232				0					0	0
Improvements Other than Buildings (Infrastructure)	240	381,391			381,391		275,615	16,442		292,057	89,334
<b>Capitalized Equipment</b>	<b>250</b>					10					
10 Yr Schedule	251	5,266,625	1,242,862		6,509,487		4,100,067	309,215		4,409,282	2,100,205
5 Yr Schedule	252				0					0	0
3 Yr Schedule	253				0					0	0
<b>Construction in Progress</b>	<b>260</b>	5,575,212		5,575,212	0	--					0
<b>Total Capital Assets</b>	<b>200</b>	49,969,878	7,847,142	5,575,212	52,241,808	10	17,767,039	1,226,528	0	18,993,567	33,248,241
<b>Non-Capitalized Equipment</b>	<b>700</b>				0			0			
<b>Allowable Depreciation</b>								1,226,528			



**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)**

*This schedule is completed for school districts only.*

<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>
<b>OPERATING EXPENSE PER PUPIL</b>			
<b>EXPENDITURES:</b>			
ED	Expenditures 15-22, L114	Total Expenditures	\$ 19,483,655
O&M	Expenditures 15-22, L150	Total Expenditures	1,610,793
DS	Expenditures 15-22, L168	Total Expenditures	1,466,525
TR	Expenditures 15-22, L204	Total Expenditures	815,011
MR/SS	Expenditures 15-22, L288	Total Expenditures	525,393
TORT	Expenditures 15-22, L331	Total Expenditures	200,988
<b>Total Expenditures</b>			<b>\$ 24,102,365</b>
<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>			
TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$ 0
TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs	337,162
ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0
ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs	0
ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition	0
ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition	9,824
ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition	0

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)**

*This schedule is completed for school districts only.*

<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>
ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services	128,089
ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units	1,000,383
ED	Expenditures 15-22, L114, Col G	- Capital Outlay	970,237
ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment	0
O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services	0
O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units	0
O&M	Expenditures 15-22, L150, Col G	- Capital Outlay	53,820
O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment	0
DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	1,150,000
TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services	0
TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units	0
TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L204, Col G	- Capital Outlay	0
TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment	0
MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs	8,330
MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K	0
MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K	0
MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs	0
MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs	0
MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services	14,006
MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units	0
<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>			<b>\$ 3,671,851</b>
<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>20,430,514</b>
<b>9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12</b>			<b>1,572.89</b>
<b>Estimated OEPP (Line 76 divided by Line 77)</b>			<b>\$ 12,989.16</b>

**PER CAPITA TUITION CHARGE**

**LESS OFFSETTING RECEIPTS/REVENUES:**

TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 103,709
TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)	0
TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)	0

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)**

*This schedule is completed for school districts only.*

<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>
TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)	0
ED	Revenues 9-14, L75, Col C	1600 Total Food Service	185,316
ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income	37,334
ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks	12,803
ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)	0
ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks	0
ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)	0
ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)	0
ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals	20,000
ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts	124,373
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts	0
ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)	0
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100 Total Special Education	647,663
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200 Total Career and Technical Education	0
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300 Total Bilingual Ed	91,953
ED	Revenues 9-14, L145, Col C	3360 State Free Lunch & Breakfast	2,970
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365 School Breakfast Initiative	0
ED-O&M	Revenues 9-14, L147, Col C,D	3370 Driver Education	0
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500 Total Transportation	176,371
ED	Revenues 9-14, L155, Col C	3610 Learning Improvement - Change Grants	0
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660 Scientific Literacy	0
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695 Truant Alternative/Optional Education	0
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720 Reading Improvement Block Grant - Reading Recovery	0
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725 Continued Reading Improvement Block Grant	0
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726 Continued Reading Improvement Block Grant (2% Set Aside)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766 Chicago General Education Block Grant	0
ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780 Technology - Technology for Success	0
ED-TR	Revenues 9-14, L167, Col C,F	3815 State Charter Schools	0
O&M	Revenues 9-14, L170, Col D	3925 School Infrastructure - Maintenance Projects	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999 Other Restricted Revenue from State Sources	0
ED	Revenues 9-14, L180, Col C	4045 Head Start (Subtract)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	- Total Title V	0
ED-MR/SS	Revenues 9-14, L201, Col C,G	- Total Food Service	425,075
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	- Total Title I	442,502
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	- Total Title IV	0
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	434,568

**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)**

*This schedule is completed for school districts only.*

<b>Fund</b>	<b>Sheet Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>
ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700 Total CTE - Perkins	0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800 Total ARRA Program Adjustments	0
ED	Revenues 9-14, L260, Col C	4901 Race to the Top	0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant	0
ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	2,152
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	47,485
ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	48,636
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	40,042
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	0
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
<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>			<b>\$ 2,842,952</b>
<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>			<b>17,587,562</b>
<b>Total Depreciation Allowance (from page 27, Col I)</b>			<b>1,226,528</b>
<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>			<b>18,814,090</b>
<b>9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))</b>			<b>1,572.89</b>
<b>Total Estimated PCTC (Line 178 divided by Line 179) * \$</b>			<b>11,961.48</b>

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

## ESTIMATED INDIRECT COST RATE DATA

### SECTION I

#### Financial Data To Assist Indirect Cost Rate Determination

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

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

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

Direction of Business Support Services (1-2510) and (5-2510)	
Fiscal Services (1-2520) and (5-2520)	
Operation and Maintenance of Plant Services (1, 2, and 5-2540)	
Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>	425,075
Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>	49,567
Internal Services (1-2570) and (5-2570)	
Staff Services (1-2640) and (5-2640)	
Data Processing Services (1-2660) and (5-2660)	

### SECTION II

#### Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		11,332,033		11,332,033
<b>Support Services:</b>					
Pupil	2100		1,247,050		1,247,050
Instructional Staff	2200		629,759		629,759
General Admin.	2300		863,735		863,735
School Admin	2400		1,113,787		1,113,787
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	134,855	0	134,855	0
Fiscal Services	2520	323,403	0	323,403	0
Oper. & Maint. Plant Services	2540		1,943,308	1,943,308	0
Pupil Transportation	2550		816,577		816,577
Food Services	2560		167,691		167,691
Internal Services	2570	0	0	0	0
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		226,740		226,740
Plan, Rsrch, Dvlp, Eval. Srv.	2620		419,489		419,489
Information Services	2630		0		0
Staff Services	2640	22,432	0	22,432	0
Data Processing Services	2660	803,371	0	803,371	0
<b>Other:</b>	2900		0		0
<b>Community Services</b>	3000		142,095		142,095
<b>Total</b>		1,284,061	18,902,264	3,227,369	16,958,956
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	1,284,061	Total Indirect costs:	3,227,369
		Total Direct Costs:	18,902,264	Total Direct Costs:	16,958,956
		=	6.79%	=	19.03%

## REPORT ON SHARED SERVICES OR OUTSOURCING

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

Fiscal Year Ending June 30, 2016

*Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.*

#REF!  
#REF!

<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>	Prior	Fiscal	Current	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
<b>Service or Function</b> ( <i>Check all that apply</i> )			<b>Barriers to Implementation</b>		(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits	X		X		Educational Benefit Cooperative
Energy Purchasing	X		X		IUP Cooperative
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance	X		X		Collective Liability Insurance Cooperative
Investment Pools	X		X		Niles Township Schools Treasurer
Legal Services					
Maintenance Services					
Personnel Recruitment	X		X		Niles Township Substitute Teacher Cooperative
Professional Development					
Shared Personnel	X		X		Classrooms First Consolidation
Special Education Cooperatives	X		X		Niles Township District for Special Education
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					

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

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

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

(Section 17-1.5 of the School Code)

School District Name: SKOKIE SCHOOL DISTRICT NO. 69

RCDT Number: 5-016-0690-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	321,338		321,338	286,884		286,884
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	132,440	0	132,440	114,153		114,153
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	224,149		224,149	201,604		201,604
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		677,927	0	677,927	602,641	0	602,641
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							-11%

**CERTIFICATION**

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

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

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

\_\_\_\_\_  
Date

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

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

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

- ☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- ☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2016 to ensure inclusion in the Fall 2016 report, postmarked by January 13, 2017 to ensure inclusion in the Spring 2017 report, or postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report. Information on the waiver process can be found at [www.isbe.net/isbewaivers/default.htm](http://www.isbe.net/isbewaivers/default.htm).
- ☐ The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

Type Below.

- 1.
- 2.
- 3.
- 4.

The Education Fund function 1200-Special Education Programs, includes an adjustment in the amount of \$2,876 for additional special education costs charged during FY 2016 that was paid from General state Aid, revenue code 3001.



## Reference Pages.

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

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

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

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

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

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

**Instructions:** If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.

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

**DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only**

(All

AFR pages must be completed to generate the following calculation)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	20,068,877	1,881,412	3,615,703	242,417	25,808,409
Direct Expenditures	19,483,655	1,610,793	815,011		21,909,459
Difference	585,222	270,619	2,800,692	242,417	<b>3,898,950</b>
Fund Balance - June 30, 2016	12,249,548	3,527,873	3,190,989	3,491,310	<b>22,459,720</b>

**Balanced - no deficit reduction plan is required.**

## Audit Checklist

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

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

## Balancing Schedule

Check this Section for Error Messages

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

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

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2016**

DISTRICT/JOINT AGREEMENT NAME <b>SKOKIE SCHOOL DISTRICT NO. 69</b>	RCDT NUMBER <b>05-016-0690-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-017957</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>EVOY, KAMSCHULTE, JACOBS &amp; CO. LLP</b> <b>2122 YEOMAN STREET</b> <b>WAUKEGAN IL 60087</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i>  <b>5050 MADISON STREET</b> <b>SKOKIE</b> <b>IL 60077</b>		E-MAIL ADDRESS: <b>JHENRY@EKJLLP.COM</b> NAME OF AUDIT SUPERVISOR <b>JAMES R. HENRY, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>847-662-8300</b>	FAX NUMBER <b>847-662-8305</b>

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

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

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

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

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

**SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

- ☐ 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
- ☐ 29. **All** Summary of Auditor Results questions have been answered.
- ☐ 30. All tested programs are listed.
- ☐ 31. Correct testing threshold has been entered. Title 2 CFR §200.518

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

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

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 1,456,102
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		49,567
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	-
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 1,505,669</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

-----	-----
-----	-----
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-----	-----
-----	-----
-----	-----
-----	-----

<b>ADJUSTED AFR FEDERAL REVENUES</b>	<b>\$ 1,505,669</b>
--------------------------------------	---------------------

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 1,505,669

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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-----	-----
-----	-----
-----	-----
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<b>ADJUSTED SEFA FEDERAL REVENUE:</b>	<b>\$ 1,505,669</b>
---------------------------------------	---------------------

<b>DIFFERENCE:</b>	<b>\$ -</b>
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**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**#REF!**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
U S DEPARTMENT OF EDUCATION									
Passed through Illinois State Board of Education									
(M) Title I - Low Income	84.010	2016-4300		327,511		429,148	190,777	619,925	720,787
Title I - Low Income	84.010	2015-4300	486,889	114,991	601,880			601,880	649,876
Title III - Immigrant Education Program	84.365	2015-4905		2,152	2,152			2,152	2,152
(M) Title III - Language Instr Program-Ltd English Proficiency	84.365	2016-4909		30,464		54,982		54,982	57,930
Title III - Language Instr Program-Ltd English Proficiency	84.365	2015-4909	29,126	17,021	46,147			46,147	47,952
Title II - Teacher Quality	84.367	2016-4932		38,341		42,369		42,369	64,411
Title II - Teacher Quality	84.367	2015-4932	65,192	10,295	75,847			75,847	82,144

- (M) Program was audited as a major program as defined by Title 2 CFR §200.518.

**The accompanying notes are an integral part of this schedule.**

- <sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- <sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. Title 2 CFR §200.510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.



**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**#REF!**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
U S DEPARTMENT OF EDUCATION (continued)									
Passed through Illinois State Board of Education, through Niles Township District for Special Education (NTDSE)									
Special Education Cluster									
Federal Special Education - IDEA - Flow-Through	84.027	2016-4620		434,568		434,568		434,568	434,568
Federal Special Education - IDEA - Flow-Through	84.027	2015-4620	426,285		426,285			426,285	426,285
Federal Special Education - Pre-School-Flow-Through	84.173	2016-4600		15,642		15,642		15,642	15,642
Federal Special Education - Pre-School-Flow-Through	84.173	2015-4600	15,281		15,281			15,281	15,281
Total Special Education Cluster			441,566	450,210	441,566	450,210		891,776	
TOTAL U S DEPARTMENT OF EDUCATION			1,022,773	990,985	1,167,592	976,709	190,777	2,335,078	
U S DEPARTMENT OF HEALTH AND HUMAN SERVICES									
Passed through Illinois Department of Healthcare and Family Services, through NTDSE									
Medicaid Medical Assistance Prog, Administrative Claim	93.778	2016-4991		15,036		15,036		15,036	N/A
Medicaid Medical Assistance Prog, Administrative Claim	93.778	2015-4991	15,639	25,006	40,645			40,645	N/A
TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			15,639	40,042	40,645	15,036		55,681	

- (M) Program was audited as a major program as defined by Title 2 CFR §200.518.

**The accompanying notes are an integral part of this schedule.**

- <sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- <sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. Title 2 CFR §200.510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**#REF!**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
U S DEPARTMENT OF AGRICULTURE									
Passed through Illinois State Board of Education									
Child Nutrition Cluster									
National School Lunch Program	10.555	2016-4210		302,939		302,939		302,939	N/A
National School Lunch Program	10.555	2015-4210	350,982	50,528	350,982	50,528		401,510	N/A
School Breakfast Program	10.553	2016-4220		62,927		62,927		62,927	N/A
School Breakfast Program	10.553	2015-4220	77,008	8,681	77,008	8,681		85,689	N/A
USDA Foods Program - Non-Cash Commodities	10.555	2016-4299		49,567		49,567		49,567	N/A
USDA Foods Program - Non-Cash Commodities	10.555	2015-4299	29,669		29,669			29,669	N/A
Total Child Nutrition Cluster			457,659	474,642	457,659	474,642		932,301	
TOTAL U S DEPARTMENT OF AGRICULTURE			457,659	474,642	457,659	474,642		932,301	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,496,071	1,505,669	1,665,896	1,466,387	190,777	3,323,060	

- (M) Program was audited as a major program as defined by Title 2 CFR §200.518.

**The accompanying notes are an integral part of this schedule.**

- <sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
- <sup>2</sup> When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.
- <sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. Title 2 CFR §200.510 (b)(2)
- <sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**SKOKIE SCHOOL DISTRICT NO. 69**

**05-016-0690-02**

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**#REF!**

[illegible]

- (M) Program was audited as a major program as defined by Title 2 CFR §200.518.

**The accompanying notes are an integral part of this schedule.**

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

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

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

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

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**#REF!**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Skokie School District No. 69 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Subrecipients<sup>6</sup>**

Of the federal expenditures presented in the schedule, Skokie School District No. 69 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
NONE	N/A	NONE

**Note 3: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by Skokie School District No. 69 and **are** included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$49,567
OTHER NON-CASH ASSISTANCE	\$0

**Note 4: Other Information**

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

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

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

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

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee. Title 2 CFR §200.510 (b)(2)

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**#REF!**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR §200.516 (a)?        YES   X   NO

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.010	Title I - Low Income
84.365	Title III - Language Instruction Program Limited English Proficiency

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        YES   X   NO

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

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

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

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

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**#REF!**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>      **2016- N/A**      2. THIS FINDING IS:      ☐ New      ☐ Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement  
NONE - N/A

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

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

**For ISBE Review**

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

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

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

<sup>13</sup> See Title 2 CFR §200.521 *Management decision* for additional guidance on reporting management's response.

SKOKIE SCHOOL DISTRICT NO. 69  
05-016-0690-02  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
#REF!

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

<b>1. FINDING NUMBER:<sup>14</sup></b>	2016- <u>N/A</u>	<b>2. THIS FINDING IS:</b>	<input type="checkbox"/> New <input type="checkbox"/> Repeat from Prior year? Year originally reported? _____
<b>3. Federal Program Name and Year:</b>		<u>NONE - N/A</u>	
<b>4. Project No.:</b>	_____	<b>5. CFDA No.:</b>	_____
<b>6. Passed Through:</b>	_____		
<b>7. Federal Agency:</b>	_____		
<b>8. Criteria or specific requirement (including statutory, regulatory, or other citation)</b> NONE - N/A			
<b>9. Condition<sup>15</sup></b>   			
<b>10. Questioned Costs<sup>16</sup></b>   			
<b>11. Context<sup>17</sup></b>   			
<b>12. Effect</b>   			
<b>13. Cause</b>   			
<b>14. Recommendation</b>   			
<b>15. Management's response<sup>18</sup></b>   			

**For ISBE Review**

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

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

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

<sup>16</sup> Identify questioned costs as required by Title 2 CFR §200.516 (a)(3 - 4).

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

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

**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**#REF!**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
-----------------------	------------------	------------------------------------

NONE - N/A

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

<sup>19</sup> Explanation of this schedule - Title 2 CFR §200.511 (b)

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

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



**SKOKIE SCHOOL DISTRICT NO. 69**  
**05-016-0690-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**#REF!**

**Corrective Action Plan**

Finding No.:       **2016-**        **N/A**    

Condition:  
**NONE - N/A**

Plan:

Anticipated Date of Completion:

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

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

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<sup>21</sup> Explanation of this schedule - Title 2 CFR §200.511 ( c )