

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>		<b><u>Certified Public Accountant Information</u></b>			
School District/Joint Agreement Number: <b>34-049-1120-02</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Baker Tilly Virchow Krause, LLP</b>			
County Name: <b>Lake</b>		<b><u>Filing Status:</u></b> <b><u>Submit electronic AFR directly to ISBE</u></b>  <b>Click on the Link to Submit:</b> <a href="#">Send ISBE a File</a>		Name of Audit Manager: <b>Carl Thomas CPA</b>			
Name of School District/Joint Agreement: <b>North Shore School District 112</b>				Address: <b>1301 West 22nd Street, Suite 400</b>			
Address: <b>1936 Green Bay Road</b>				City: <b>Oak Brook</b>	State: <b>IL</b>	Zip Code: <b>60523</b>	
City: <b>Highland Park</b>				Phone Number: <b>(630) 990-3131</b>	Fax Number: <b>(630) 990-0039</b>		
Email Address:				IL License Number (9 digit): <b>066-004260</b>	Expiration Date:		
Zip Code: <b>60035</b>		<b>Single Audit Status:</b>		Email Address: <a href="mailto:Carl.Thomas@bakertilly.com">Carl.Thomas@bakertilly.com</a>			
<b><u>Annual Financial Report</u></b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer				<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator				<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Michael Bregy</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):			
Email Address: <a href="mailto:mbregy@nssd112.org">mbregy@nssd112.org</a>		Email Address:		Email Address:			
Telephone: <b>224-765-3000</b>	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

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

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

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

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

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

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

Date: 8/31/2016

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

Account Name	3110	3500	3510	3100	3105	Total
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	337,461	4,013	241,617	76,735	128,943	788,769
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	337,461	4,013	241,617	76,735	128,943	788,769
<b>Total</b>						1,577,538

\* 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:**

[Empty box for comments]

**Baker Tilly Virchow Krause, 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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2015</b>		Equalized Assessed Valuation (EAV):		2,238,725,260								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.023468		+ 0.004525		+ 0.000947		= 0.028940		0.000004		
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	71,738,554		66,110,942		5,627,612		40,072,896						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		154,472,043										
32	<input type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		0								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> North Shore School District 112															
8	<b>District Code:</b> 34-049-1120-02															
9	<b>County Name:</b> Lake															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score		4			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		40,072,896.00		0.559		Weight		0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		71,738,554.00				Value		1.40			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00									
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		Total		Ratio		Score		4			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		66,110,942.00		0.922		Adjustment		0			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		71,738,554.00				Weight		0.35			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						0.00				Value		1.40			
21	Possible Adjustment:								0							
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		Total		Days		Score		4			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		79,380,913.00		432.26		Weight		0.10			
26							183,641.51				Value		0.40			
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>															
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)				Funds 10, 20 & 40		Total		Percent		Score		4			
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10			
30							55,070,402.67				Value		0.40			
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H37)						Total		Percent		Score		4			
33	Total Long-Term Debt Allowed (P3, Cell H31)						0.00		100.00		Weight		0.10			
34							154,472,042.94				Value		0.40			
35																
36	<b>Total Profile Score: 4.00 *</b>															
37	<b>Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u></b>															
38																
39																
40																
41																
42																

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		54,744,332	8,296,954	36,114	3,403,750	3,331,966	0	12,935,877	0	1,900,090
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	26,131,138	4,986,420	0	1,044,035	606,395	0	4,888	0	353,565
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	928,713	0	0	245,630	0	0	0	0	0
9	Other Receivables	160	0	11,994	0	19,191	88,759	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	34,422	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>81,838,605</b>	<b>13,295,368</b>	<b>36,114</b>	<b>4,712,606</b>	<b>4,027,120</b>	<b>0</b>	<b>12,940,765</b>	<b>0</b>	<b>2,253,655</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,095,315	658,214	0	93,827	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	4,278,599	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	3,292	(4,500)	0	0	140	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	54,113,214	10,088,745	0	2,377,852	1,288,665	0	9,890	0	714,748
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>59,490,420</b>	<b>10,742,459</b>	<b>0</b>	<b>2,471,679</b>	<b>1,288,805</b>	<b>0</b>	<b>9,890</b>	<b>0</b>	<b>714,748</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	34,422	845,501	33,708	337,587	26,799	0	0	0	2,213
39	Unreserved Fund Balance	730	22,313,763	1,707,408	2,406	1,903,340	2,711,516	0	12,930,875	0	1,536,694
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>81,838,605</b>	<b>13,295,368</b>	<b>36,114</b>	<b>4,712,606</b>	<b>4,027,120</b>	<b>0</b>	<b>12,940,765</b>	<b>0</b>	<b>2,253,655</b>

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		207,700		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		207,700		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,844,995	
17	Building & Building Improvements	230		96,664,775	
18	Site Improvements & Infrastructure	240		1,191,776	
19	Capitalized Equipment	250		14,780,587	
20	Construction in Progress	260		743,846	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	<b>Total Capital Assets</b>			117,225,979	0
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	207,700		
34	<b>Total Current Liabilities</b>		207,700		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
37	<b>Total Long-Term Liabilities</b>				0
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			117,225,979	
41	<b>Total Liabilities and Fund Balance</b>		207,700	117,225,979	0



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

1	A	B	C	D	E	F	G	H	I	J	
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	54,756,699	7,780,756	9,719	2,301,026	1,869,807	0	122,152	0	
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,190,303	0	0	733,145	0	0	0	185,095	
7	FEDERAL SOURCES	4000	2,854,473	0	0	0	0	0	0	0	
8	<b>Total Direct Receipts/Revenues</b>		<b>60,801,475</b>	<b>7,780,756</b>	<b>9,719</b>	<b>3,034,171</b>	<b>1,869,807</b>	<b>0</b>	<b>122,152</b>	<b>185,095</b>	
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	20,192,502								
10	<b>Total Receipts/Revenues</b>		<b>80,993,977</b>	<b>7,780,756</b>	<b>9,719</b>	<b>3,034,171</b>	<b>1,869,807</b>	<b>0</b>	<b>122,152</b>	<b>185,095</b>	
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	37,669,329				778,197				
13	Support Services	2000	16,588,302	7,478,017		2,832,966	833,499	0		0	
14	Community Services	3000	38,466	0		0	5				
15	Payments to Other Districts & Governmental Units	4000	1,503,862	0	0	0	0	0			
16	Debt Service	5000	0	0	0	0	0			0	
17	<b>Total Direct Disbursements/Expenditures</b>		<b>55,799,959</b>	<b>7,478,017</b>	<b>0</b>	<b>2,832,966</b>	<b>1,611,701</b>	<b>0</b>		<b>0</b>	
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	20,192,502	0	0	0	0	0		0	
19	<b>Total Disbursements/Expenditures</b>		<b>75,992,461</b>	<b>7,478,017</b>	<b>0</b>	<b>2,832,966</b>	<b>1,611,701</b>	<b>0</b>		<b>0</b>	
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		<b>5,001,516</b>	<b>302,739</b>	<b>9,719</b>	<b>201,205</b>	<b>258,106</b>	<b>0</b>	<b>122,152</b>	<b>185,095</b>	
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	
44	<b>Total Other Sources of Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	
49	Transfer Among Funds	8130	0	0		0				
50	Transfer of Interest	8140	0	0	0	0	0	0		0
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0		
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0						
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0						
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0						
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0		
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,001,516	302,739	9,719	201,205	258,106	0	122,152	185,095
79	<b>Fund Balances - July 1, 2015</b>		17,346,669	2,250,170	26,395	2,039,722	2,480,209	0	12,808,723	(185,095)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2016</b>		22,348,185	2,552,909	36,114	2,240,927	2,738,315	0	12,930,875	0

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	<b>RECEIPTS/REVENUES</b>		
4	LOCAL SOURCES	1000	1,457,269
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	0
7	FEDERAL SOURCES	4000	0
8	<b>Total Direct Receipts/Revenues</b>		1,457,269
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	
10	<b>Total Receipts/Revenues</b>		1,457,269
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	Instruction	1000	
13	Support Services	2000	0
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,457,269
21	<b>OTHER SOURCES/USES OF FUNDS</b>		
22	<b>OTHER SOURCES OF FUNDS (7000)</b>		
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>		
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0
26	Transfer of Working Cash Fund Interest	7120	0
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	0
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170	
32	<b>SALE OF BONDS (7200)</b>		
33	Principal on Bonds Sold	7210	0
34	Premium on Bonds Sold	7220	0
35	Accrued Interest on Bonds Sold	7230	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	0
43	Other Sources Not Classified Elsewhere	7990	0
44	<b>Total Other Sources of Funds</b>		0
45	<b>OTHER USES OF FUNDS (8000)</b>		

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>		
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170	0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	
58	Taxes Pledged to Pay Interest on Capital Leases	8510	
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0
75	Other Uses Not Classified Elsewhere	8990	0
76	<b>Total Other Uses of Funds</b>		<b>0</b>
77	<b>Total Other Sources/Uses of Funds</b>		<b>0</b>
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,457,269
79	<b>Fund Balances - July 1, 2015</b>		<b>81,638</b>
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	<b>Fund Balances - June 30, 2016</b>		<b>1,538,907</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		53,131,885	7,455,431	0	2,200,249	715,905	0	58,506	0	1,456,605
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	547,349	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					715,905				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>53,679,234</b>	<b>7,455,431</b>	<b>0</b>	<b>2,200,249</b>	<b>1,431,810</b>	<b>0</b>	<b>58,506</b>	<b>0</b>	<b>1,456,605</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	0	58,143	0	93,030	430,267	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>0</b>	<b>58,143</b>	<b>0</b>	<b>93,030</b>	<b>430,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	8,105								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>8,105</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				2,624					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					2,624					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	103,610	31,005	9,719	5,123	7,730	0	63,646	0	664
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		103,610	31,005	9,719	5,123	7,730	0	63,646	0	664
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	48,458								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		48,458								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	<b>Total District/School Activity Income</b>		0	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	<b>Total Textbook Income</b>		0								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910	0	46,906							
96	Contributions and Donations from Private Sources	1920	0	10,708	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	46,888	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	25,000	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	767,404	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	124,888	131,675	0	0	0	0	0	0	0
108	<b>Total Other Revenue from Local Sources</b>		917,292	236,177	0	0	0	0	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	54,756,699	7,780,756	9,719	2,301,026	1,869,807	0	122,152	0	1,457,269
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	1,022,725	0	0	0	0	0		185,095	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	<b>Total Unrestricted Grants-In-Aid</b>		1,022,725	0	0	0	0	0		185,095	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	240,341			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	386,828								
126	Special Education - Personnel	3110	1,012,384	0							
127	Special Education - Orphanage - Individual	3120	68,171								
128	Special Education - Orphanage - Summer Individual	3130	0								
129	Special Education - Summer School	3145	3,415								
130	Special Education - Other (Describe & Itemize)	3199	0	0							
131	<b>Total Special Education</b>		1,711,139	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
135	CTE - WECEP	3225	0	0			0				
136	CTE - Agriculture Education	3235	0	0			0				
137	CTE - Instructor Practicum	3240	0	0			0				
138	CTE - Student Organizations	3270	0	0			0				
139	CTE - Other (Describe & Itemize)	3299	0	0			0				
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
144	<b>Total Bilingual Ed</b>		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	2,519								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	0	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500	0	0		12,024	0				
152	Transportation - Special Education	3510	0	0		721,121	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>733,145</b>	<b>0</b>				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	451,380	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,540	0	0	0	0	0	0	0	0
172	<b>Total Restricted Grants-In-Aid</b>		<b>2,167,578</b>	<b>0</b>	<b>0</b>	<b>733,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>3,190,303</b>	<b>0</b>	<b>0</b>	<b>733,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,095</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001	341,497	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>341,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	242,832				0				
195	Special Milk Program	4215	22,567				0				
196	School Breakfast Program	4220	42,997				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	<b>Total Food Service</b>		308,396				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	752,188	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	<b>Total Title I</b>		752,188	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	32,333	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	776,872	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	63,492	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	<b>Total Federal - Special Education</b>		872,697	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	99,384			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	128,787	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	55,761	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	269,141	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	26,622	0		0	0	0			0
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>2,512,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>2,854,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
275	<b>Total Direct Receipts/Revenues</b>		<b>60,801,475</b>	<b>7,780,756</b>	<b>9,719</b>	<b>3,034,171</b>	<b>1,869,807</b>	<b>0</b>	<b>122,152</b>	<b>185,095</b>	<b>1,457,269</b>

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	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
2	(Enter Whole Dollars)										
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	20,732,835	2,736,007	417,515	691,085	13,245	0	0	0	24,590,687
6	Tuition Payment to Charter Schools	1115			0						0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	5,745,169	753,593	126,720	197,522	25,556	784	0	0	6,849,344
9	Special Education Programs Pre-K	1225	237,194	76,261	386	20,986	1,546	0	0	0	336,373
10	Remedial and Supplemental Programs K-12	1250	568,649	84,823	0	0	0	0	0	0	653,472
11	Remedial and Supplemental Programs Pre-K	1275	110,929	12,751	5,294	0	0	0	0	0	128,974
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	151,187	15,247	0	612	0	0	0	0	167,046
16	Gifted Programs	1650	747,253	90,942	0	0	0	0	0	0	838,195
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	2,924,414	460,898	155	9,800	0	0	0	0	3,395,267
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0
21	Regular K-12 Programs - Private Tuition	1911						0			0
22	Special Education Programs K-12 - Private Tuition	1912						709,971			709,971
23	Special Education Programs Pre-K - Tuition	1913						0			0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0
27	CTE Programs - Private Tuition	1917						0			0
28	Interscholastic Programs - Private Tuition	1918						0			0
29	Summer School Programs - Private Tuition	1919						0			0
30	Gifted Programs - Private Tuition	1920						0			0
31	Bilingual Programs - Private Tuition	1921						0			0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>31,217,630</b>	<b>4,230,522</b>	<b>550,070</b>	<b>920,005</b>	<b>40,347</b>	<b>710,755</b>	<b>0</b>	<b>0</b>	<b>37,669,329</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	1,243,919	179,661	0	0	0	0	0	0	1,423,580
38	Health Services	2130	447,029	55,967	116,637	6,413	0	0	0	0	626,046
39	Psychological Services	2140	692,516	69,278	0	11,437	0	0	0	0	773,231
40	Speech Pathology & Audiology Services	2150	1,413,427	171,057	1,875	6,203	0	0	0	0	1,592,562
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	649,112	158,624	0	0	0	0	0	0	807,736
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,446,003</b>	<b>634,587</b>	<b>118,512</b>	<b>24,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,223,155</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	622,661	267,344	187,417	459,177	17,970	9,282	0	0	1,563,851
45	Educational Media Services	2220	1,286,958	173,230	383,205	349,276	437,764	99	0	0	2,630,532
46	Assessment & Testing	2230	0	0	11,634	19,466	0	0	0	0	31,100
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,909,619</b>	<b>440,574</b>	<b>582,256</b>	<b>827,919</b>	<b>455,734</b>	<b>9,381</b>	<b>0</b>	<b>0</b>	<b>4,225,483</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310	50,078	5,242	630,001	17,669	0	15,947	0	0	718,937
50	Executive Administration Services	2320	305,131	94,573	7,540	1,593	0	2,281	0	0	411,118
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	572,136	0	0	0	0	0	572,136
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>355,209</b>	<b>99,815</b>	<b>1,209,677</b>	<b>19,262</b>	<b>0</b>	<b>18,228</b>	<b>0</b>	<b>0</b>	<b>1,702,191</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	2,689,606	607,533	11,467	0	0	0	0	0	3,308,606
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,689,606</b>	<b>607,533</b>	<b>11,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,308,606</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	395,943	110,332	5,474	6	0	3,300	0	0	515,055
60	Fiscal Services	2520	239,659	35,624	43,347	5,424	552	619	0	0	325,225
61	Operation & Maintenance of Plant Services	2540	0	0	15,886	0	0	0	0	0	15,886
62	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
63	Food Services	2560	0	0	328,850	29,557	0	0	0	0	358,407
64	Internal Services	2570	0	0	0	4,074	0	0	0	0	4,074
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>635,602</b>	<b>145,956</b>	<b>393,557</b>	<b>39,061</b>	<b>552</b>	<b>3,919</b>	<b>0</b>	<b>0</b>	<b>1,218,647</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610	0	23,594	0	0	0	0	0	0	23,594
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	6,359	0	0	0	0	6,359
69	Information Services	2630	216,073	48,064	55,314	2,694	921	2,344	0	0	325,410
70	Staff Services	2640	418,614	69,878	37,326	3,069	0	0	0	0	528,887
71	Data Processing Services	2660	0	0	0	0	0	0	0	0	0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>634,687</b>	<b>141,536</b>	<b>92,640</b>	<b>12,122</b>	<b>921</b>	<b>2,344</b>	<b>0</b>	<b>0</b>	<b>884,250</b>
73	Other Support Services (Describe & Itemize)	2900	15,224	150	0	524	10,072	0	0	0	25,970
74	<b>Total Support Services</b>	<b>2000</b>	<b>10,685,950</b>	<b>2,070,151</b>	<b>2,408,109</b>	<b>922,941</b>	<b>467,279</b>	<b>33,872</b>	<b>0</b>	<b>0</b>	<b>16,588,302</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>360</b>	<b>719</b>	<b>0</b>	<b>37,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,466</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>									
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
78	Payments for Regular Programs	4110			0			0			0
79	Payments for Special Education Programs	4120			845,687			0			845,687
80	Payments for Adult/Continuing Education Programs	4130			0			0			0
81	Payments for CTE Programs	4140			0			0			0
82	Payments for Community College Programs	4170			0			0			0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>845,687</b>			<b>0</b>			<b>845,687</b>
85	Payments for Regular Programs - Tuition	4210						0			0
86	Payments for Special Education Programs - Tuition	4220						658,175			658,175
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0
88	Payments for CTE Programs - Tuition	4240						0			0
89	Payments for Community College Programs - Tuition	4270						0			0
90	Payments for Other Programs - Tuition	4280						0			0
91	Other Payments to In-State Govt Units	4290						0			0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>658,175</b>			<b>658,175</b>
93	Payments for Regular Programs - Transfers	4310						0			0
94	Payments for Special Education Programs - Transfers	4320						0			0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
96	Payments for CTE Programs - Transfers	4340						0			0
97	Payments for Community College Program - Transfers	4370						0			0
98	Payments for Other Programs - Transfers	4380						0			0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			845,687			658,175			1,503,862
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110						0			0
106	Tax Anticipation Notes	5120						0			0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
108	State Aid Anticipation Certificates	5140						0			0
109	Other Interest on Short-Term Debt	5150						0			0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0
111	Debt Services - Interest on Long-Term Debt	5200						0			0
112	<b>Total Debt Services</b>	<b>5000</b>						0			0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		41,903,940	6,301,392	3,803,866	1,880,333	507,626	1,402,802	0	0	55,799,959
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,001,516
116											
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510	0	0	0	759	0	0	0	0	759
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	1,202,865	156,583	3,590,748	1,064,036	1,463,026	0	0	0	7,477,258
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0
126	Food Services	2560					0		0		0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,202,865</b>	<b>156,583</b>	<b>3,590,748</b>	<b>1,064,795</b>	<b>1,463,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,478,017</b>
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>1,202,865</b>	<b>156,583</b>	<b>3,590,748</b>	<b>1,064,795</b>	<b>1,463,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,478,017</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Special Education Programs	4120			0			0			0
134	Payments for CTE Programs	4140			0			0			0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400						0			0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
141	Tax Anticipation Warrants	5110						0			0
142	Tax Anticipation Notes	5120						0			0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
1											
2											
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
144	State Aid Anticipation Certificates	5140						0			0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>						<b>0</b>			<b>0</b>
148	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
150	<b>Total Direct Disbursements/Expenditures</b>		1,202,865	156,583	3,590,748	1,064,795	1,463,026	0	0	0	7,478,017
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										<b>302,739</b>
152											
153	<b>30 - DEBT SERVICES (DS)</b>										
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>						0			0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
157	Tax Anticipation Warrants	5110						0			0
158	Tax Anticipation Notes	5120						0			0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
160	State Aid Anticipation Certificates	5140						0			0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						<b>0</b>			<b>0</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						0			0
164											
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			0			0
166	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>0</b>			<b>0</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
168	<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>0</b>			<b>0</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>9,719</b>
170											
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>SUPPORT SERVICES - PUPILS</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0
175	<b>SUPPORT SERVICES - BUSINESS</b>										
176	Pupil Transportation Services	2550	60,710	11,885	2,756,849	3,522	0	0	0	0	2,832,966
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
178	<b>Total Support Services</b>	<b>2000</b>	<b>60,710</b>	<b>11,885</b>	<b>2,756,849</b>	<b>3,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,832,966</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>									
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
182	Payments for Regular Programs	4110			0			0			0
183	Payments for Special Education Programs	4120			0			0			0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0
185	Payments for CTE Programs	4140			0			0			0
186	Payments for Community College Programs	4170			0			0			0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	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
2	(Enter Whole Dollars)										
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0
190	Total Payments to Other Govt Units	4000			0			0			0
191	DEBT SERVICES (TR)	5000									
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										
193	Tax Anticipation Warrants	5110						0			0
194	Tax Anticipation Notes	5120						0			0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0
196	State Aid Anticipation Certificates	5140						0			0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0
202	Total Debt Services	5000						0			0
203	PROVISION FOR CONTINGENCIES (TR)	6000									
204	Total Disbursements/ Expenditures		60,710	11,885	2,756,849	3,522	0	0	0	0	2,832,966
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										201,205
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
208	INSTRUCTION (MR/SS)	1000									
209	Regular Programs	1100		330,631							330,631
210	Pre-K Programs	1125		0							0
211	Special Education Programs (Functions 1200-1220)	1200		311,520							311,520
212	Special Education Programs - Pre-K	1225		4,017							4,017
213	Remedial and Supplemental Programs - K-12	1250		7,587							7,587
214	Remedial and Supplemental Programs - Pre-K	1275		5,043							5,043
215	Adult/Continuing Education Programs	1300		0							0
216	CTE Programs	1400		0							0
217	Interscholastic Programs	1500		0							0
218	Summer School Programs	1600		6,616							6,616
219	Gifted Programs	1650		10,633							10,633
220	Driver's Education Programs	1700		0							0
221	Bilingual Programs	1800		102,150							102,150
222	Truants' Alternative & Optional Programs	1900		0							0
223	Total Instruction	1000		778,197							778,197
224	SUPPORT SERVICES (MR/SS)	2000									
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110		0							0
227	Guidance Services	2120		17,418							17,418
228	Health Services	2130		71,172							71,172
229	Psychological Services	2140		11,105							11,105
230	Speech Pathology & Audiology Services	2150		17,903							17,903
231	Other Support Services - Pupils (Describe & Itemize)	2190		10,468							10,468
232	Total Support Services - Pupils	2100		128,066							128,066
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210		26,964							26,964
235	Educational Media Services	2220		75,172							75,172
236	Assessment & Testing	2230		0							0
237	Total Support Services - Instructional Staff	2200		102,136							102,136

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
239	Board of Education Services	2310		9,607							9,607
240	Executive Administration Services	2320		15,755							15,755
241	Service Area Administrative Services	2330		0							0
242	Claims Paid from Self Insurance Fund	2361		0							0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0
244	Unemployment Insurance Payments	2363		0							0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0
246	Risk Management and Claims Services Payments	2365		0							0
247	Judgment and Settlements	2366		0							0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0
249	Reciprocal Insurance Payments	2368		0							0
250	Legal Services	2369		0							0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>25,362</b>							<b>25,362</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
253	Office of the Principal Services	2410		144,147							144,147
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>144,147</b>							<b>144,147</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>										
257	Direction of Business Support Services	2510		72,396							72,396
258	Fiscal Services	2520		46,559							46,559
259	Facilities Acquisition & Construction Services	2530		0							0
260	Operation & Maintenance of Plant Services	2540		227,137							227,137
261	Pupil Transportation Services	2550		12,208							12,208
262	Food Services	2560		0							0
263	Internal Services	2570		0							0
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>358,300</b>							<b>358,300</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>										
266	Direction of Central Support Services	2610		0							0
267	Planning, Research, Development, & Evaluation Services	2620		0							0
268	Information Services	2630		44,202							44,202
269	Staff Services	2640		28,399							28,399
270	Data Processing Services	2660		0							0
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>72,601</b>							<b>72,601</b>
272	Other Support Services (Describe & Itemize)	2900		2,887							2,887
273	<b>Total Support Services</b>	<b>2000</b>		<b>833,499</b>							<b>833,499</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		5							5
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
276	Payments for Special Education Programs	4120		0							0
277	Payments for CTE Programs	4140		0							0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
281	Tax Anticipation Warrants	5110						0			0
282	Tax Anticipation Notes	5120						0			0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
284	State Aid Anticipation Certificates	5140						0			0
285	Other (Describe & Itemize)	5150						0			0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
288	<b>Total Disbursements/Expenditures</b>			1,611,701				0			1,611,701
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										258,106
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
293	<b>SUPPORT SERVICES - BUSINESS</b>										
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100			0			0			0
300	Payments for Special Education Programs	4120			0			0			0
301	Payments for CTE Programs	4140			0			0			0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
305	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0
307											
308	<b>70 - WORKING CASH (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	0	0	0	0	0	0	0
314	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	0	0	0	0	0	0	0
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>									
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
326	Tax Anticipation Warrants	5110						0			0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
328	Other Interest or Short-Term Debt	5150						0			0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
331	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										185,095
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
336	<b>SUPPORT SERVICES - BUSINESS</b>										
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
347	Tax Anticipation Warrants	5110						0			0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
354	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										1,457,269

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	25,808,809
6	Tuition Payment to Charter Schools	1115	0
7	Pre-K Programs	1125	0
8	Special Education Programs (Functions 1200-1220)	1200	7,072,642
9	Special Education Programs Pre-K	1225	296,611
10	Remedial and Supplemental Programs K-12	1250	804,510
11	Remedial and Supplemental Programs Pre-K	1275	118,369
12	Adult/Continuing Education Programs	1300	0
13	CTE Programs	1400	0
14	Interscholastic Programs	1500	0
15	Summer School Programs	1600	158,036
16	Gifted Programs	1650	827,735
17	Driver's Education Programs	1700	0
18	Bilingual Programs	1800	4,432,029
19	Truant Alternative & Optional Programs	1900	0
20	Pre-K Programs - Private Tuition	1910	0
21	Regular K-12 Programs - Private Tuition	1911	0
22	Special Education Programs K-12 - Private Tuition	1912	701,144
23	Special Education Programs Pre-K - Tuition	1913	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0
27	CTE Programs - Private Tuition	1917	0
28	Interscholastic Programs - Private Tuition	1918	0
29	Summer School Programs - Private Tuition	1919	0
30	Gifted Programs - Private Tuition	1920	0
31	Bilingual Programs - Private Tuition	1921	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>40,219,885</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	0
37	Guidance Services	2120	1,435,134
38	Health Services	2130	608,068
39	Psychological Services	2140	636,975
40	Speech Pathology & Audiology Services	2150	1,373,887
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	706,125
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,760,189</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	1,246,490
45	Educational Media Services	2220	3,411,481
46	Assessment & Testing	2230	0
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>4,657,971</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	506,039
50	Executive Administration Services	2320	429,071
51	Special Area Administration Services	2330	0
52	Tort Immunity Services	2360 - 2370	689,019
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,624,129</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	3,098,697
56	Other Support Services - School Admin (Describe & Itemize)	2490	6,000
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>3,104,697</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	490,846
60	Fiscal Services	2520	413,254
61	Operation & Maintenance of Plant Services	2540	0
62	Pupil Transportation Services	2550	0
63	Food Services	2560	516,638
64	Internal Services	2570	4,386
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,425,124</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	0
68	Planning, Research, Development, & Evaluation Services	2620	13,891
69	Information Services	2630	329,070
70	Staff Services	2640	570,183
71	Data Processing Services	2660	0
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>913,144</b>
73	Other Support Services (Describe & Itemize)	2900	78,806
74	<b>Total Support Services</b>	<b>2000</b>	<b>16,564,060</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>36,958</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>	
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
78	Payments for Regular Programs	4110	0
79	Payments for Special Education Programs	4120	1,404,775
80	Payments for Adult/Continuing Education Programs	4130	0
81	Payments for CTE Programs	4140	0
82	Payments for Community College Programs	4170	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>1,404,775</b>
85	Payments for Regular Programs - Tuition	4210	0
86	Payments for Special Education Programs - Tuition	4220	831,252
87	Payments for Adult/Continuing Education Programs - Tuition	4230	0
88	Payments for CTE Programs - Tuition	4240	0
89	Payments for Community College Programs - Tuition	4270	0
90	Payments for Other Programs - Tuition	4280	0
91	Other Payments to In-State Govt Units	4290	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>831,252</b>
93	Payments for Regular Programs - Transfers	4310	0
94	Payments for Special Education Programs - Transfers	4320	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	0

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

	A	B	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
96	Payments for CTE Programs - Transfers	4340	0
97	Payments for Community College Program - Transfers	4370	0
98	Payments for Other Programs - Transfers	4380	0
99	Other Payments to In-State Govt Units - Transfers	4390	0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>2,236,027</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	0
106	Tax Anticipation Notes	5120	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
108	State Aid Anticipation Certificates	5140	0
109	Other Interest on Short-Term Debt	5150	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	Debt Services - Interest on Long-Term Debt	5200	0
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	<b>0</b>
114	<b>Total Direct Disbursements/Expenditures</b>		<b>59,056,930</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Describe & Itemize)	2190	0
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	0
123	Facilities Acquisition & Construction Services	2530	0
124	Operation & Maintenance of Plant Services	2540	10,698,355
125	Pupil Transportation Services	2550	0
126	Food Services	2560	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>10,698,355</b>
128	Other Support Services (Describe & Itemize)	2900	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>10,698,355</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	<b>0</b>
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Special Education Programs	4120	0
134	Payments for CTE Programs	4140	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
137	Payments to Other Govt. Units (Out of State)	4400	0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
141	Tax Anticipation Warrants	5110	0
142	Tax Anticipation Notes	5120	0

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

	A	B	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
144	State Aid Anticipation Certificates	5140	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
148	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	<b>0</b>
150	<b>Total Direct Disbursements/Expenditures</b>		<b>10,698,355</b>
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>		
152			
153	<b>30 - DEBT SERVICES (DS)</b>		
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>	<b>0</b>
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
157	Tax Anticipation Warrants	5110	0
158	Tax Anticipation Notes	5120	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
160	State Aid Anticipation Certificates	5140	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM</b>	<b>5300</b>	
164	<b>DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>		<b>0</b>
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>0</b>
166	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
168	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
170			
171	<b>40 - TRANSPORTATION FUND (TR)</b>		
172	<b>SUPPORT SERVICES (TR)</b>		
173	<b>SUPPORT SERVICES - PUPILS</b>		
174	Other Support Services - Pupils (Describe & Itemize)	2190	0
175	<b>SUPPORT SERVICES - BUSINESS</b>		
176	Pupil Transportation Services	2550	2,878,768
177	Other Support Services (Describe & Itemize)	2900	0
178	<b>Total Support Services</b>	<b>2000</b>	<b>2,878,768</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
182	Payments for Regular Programs	4110	0
183	Payments for Special Education Programs	4120	0
184	Payments for Adult/Continuing Education Programs	4130	0
185	Payments for CTE Programs	4140	0
186	Payments for Community College Programs	4170	0
	Other Payments to In-State Govt. Units	4190	
187	(Describe & Itemize)		0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>

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

	A	B	L
1	Description	Funct #	Budget
2	(Enter Whole Dollars)		
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400	0
190	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
191	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
192	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
193	Tax Anticipation Warrants	5110	0
194	Tax Anticipation Notes	5120	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0
196	State Aid Anticipation Certificates	5140	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
198	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
199	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM</b>	<b>5300</b>	
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>		0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400	0
202	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	<b>0</b>
204	<b>Total Disbursements/ Expenditures</b>		<b>2,878,768</b>
205	Excess (Deficiency) of Receipts/Revenues Over		
206	Disbursements/Expenditures		
	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND</b>		
	<b>(MR/SS)</b>		
207	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
208	Regular Programs	1100	344,929
210	Pre-K Programs	1125	0
211	Special Education Programs (Functions 1200-1220)	1200	337,640
212	Special Education Programs - Pre-K	1225	7,450
213	Remedial and Supplemental Programs - K-12	1250	8,199
214	Remedial and Supplemental Programs - Pre-K	1275	19,460
215	Adult/Continuing Education Programs	1300	0
216	CTE Programs	1400	0
217	Interscholastic Programs	1500	0
218	Summer School Programs	1600	233
219	Gifted Programs	1650	9,907
220	Driver's Education Programs	1700	0
221	Bilingual Programs	1800	121,841
222	Truants' Alternative & Optional Programs	1900	0
223	<b>Total Instruction</b>	<b>1000</b>	<b>849,659</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
225	<b>SUPPORT SERVICES - PUPILS</b>		
226	Attendance & Social Work Services	2110	0
227	Guidance Services	2120	14,744
228	Health Services	2130	78,502
229	Psychological Services	2140	8,668
230	Speech Pathology & Audiology Services	2150	15,536
231	Other Support Services - Pupils (Describe & Itemize)	2190	900
232	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>118,350</b>
233	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
234	Improvement of Instruction Services	2210	21,337
235	Educational Media Services	2220	76,806
236	Assessment & Testing	2230	0
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>98,143</b>

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

	A	B	L
1	<b>Description</b>		
2	<b>(Enter Whole Dollars)</b>	<b>Funct #</b>	<b>Budget</b>
<b>238</b>	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
239	Board of Education Services	2310	9,161
240	Executive Administration Services	2320	12,663
241	Service Area Administrative Services	2330	0
242	Claims Paid from Self Insurance Fund	2361	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0
244	Unemployment Insurance Payments	2363	0
245	Insurance Payments (Regular or Self-Insurance)	2364	0
246	Risk Management and Claims Services Payments	2365	0
247	Judgment and Settlements	2366	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
249	Reciprocal Insurance Payments	2368	0
250	Legal Services	2369	0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>21,824</b>
<b>252</b>	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
253	Office of the Principal Services	2410	139,259
254	Other Support Services - School Administration (Describe & Itemize)	2490	0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>139,259</b>
<b>256</b>	<b>SUPPORT SERVICES - BUSINESS</b>		
257	Direction of Business Support Services	2510	65,435
258	Fiscal Services	2520	40,112
259	Facilities Acquisition & Construction Services	2530	0
260	Operation & Maintenance of Plant Services	2540	192,799
261	Pupil Transportation Services	2550	13,562
262	Food Services	2560	0
263	Internal Services	2570	0
264	<b>Total Support Services - Business</b>	<b>2500</b>	<b>311,908</b>
<b>265</b>	<b>SUPPORT SERVICES - CENTRAL</b>		
266	Direction of Central Support Services	2610	0
267	Planning, Research, Development, & Evaluation Services	2620	0
268	Information Services	2630	24,035
269	Staff Services	2640	25,606
270	Data Processing Services	2660	0
271	<b>Total Support Services - Central</b>	<b>2600</b>	<b>49,641</b>
272	Other Support Services (Describe & Itemize)	2900	279
273	<b>Total Support Services</b>	<b>2000</b>	<b>739,404</b>
<b>274</b>	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>0</b>
<b>275</b>	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
276	Payments for Special Education Programs	4120	0
277	Payments for CTE Programs	4140	0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
<b>279</b>	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>	
<b>280</b>	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
281	Tax Anticipation Warrants	5110	0
282	Tax Anticipation Notes	5120	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0



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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
284	State Aid Anticipation Certificates	5140	0
285	Other (Describe & Itemize)	5150	0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	<b>0</b>
288	<b>Total Disbursements/Expenditures</b>		<b>1,589,063</b>
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
290			
291	<b>60 - CAPITAL PROJECTS (CP)</b>		
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
293	<b>SUPPORT SERVICES - BUSINESS</b>		
294	Facilities Acquisition and Construction Services	2530	0
295	Other Support Services (Describe & Itemize)	2900	0
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
299	Payments to Other Govt Units (In-State)	4100	0
300	Payments for Special Education Programs	4120	0
301	Payments for CTE Programs	4140	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	<b>0</b>
305	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
307			
308	<b>70 - WORKING CASH (WC)</b>		
309			
310	<b>80 - TORT FUND (TF)</b>		
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
312	Claims Paid from Self Insurance Fund	2361	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	39,920
314	Unemployment Insurance Payments	2363	0
315	Insurance Payments (Regular or Self-Insurance)	2364	15,000
316	Risk Management and Claims Services Payments	2365	0
317	Judgment and Settlements	2366	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0
319	Reciprocal Insurance Payments	2368	0
320	Legal Services	2369	0
321	Property Insurance (Buildings & Grounds)	2371	0
322	Vehicle Insurance (Transportation)	2372	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>54,920</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
326	Tax Anticipation Warrants	5110	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0

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

	A	B	L
1	<b>Description</b>	<b>Funct</b>	<b>Budget</b>
2	<b>(Enter Whole Dollars)</b>	<b>#</b>	
328	Other Interest or Short-Term Debt	5150	0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	<b>0</b>
331	<b>Total Disbursements/Expenditures</b>		54,920
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>		
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>		
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>	
336	<b>SUPPORT SERVICES - BUSINESS</b>		
337	Facilities Acquisition & Construction Services	2530	0
338	Operation & Maintenance of Plant Services	2540	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
340	Other Support Services (Describe & Itemize)	2900	0
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
347	Tax Anticipation Warrants	5110	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>0</b>
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	0
352	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	<b>0</b>
354	<b>Total Disbursements/Expenditures</b>		<b>0</b>
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

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

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

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

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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2015 Levy)	<b>Taxes Received</b> (from 2014 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2015 Levy)	<b>Estimated Taxes Due</b> (from the 2015 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	79,548,262	26,416,377	53,131,885	52,538,315	26,121,938
5	Operations & Maintenance	12,549,282	5,093,851	7,455,431	10,130,926	5,037,075
6	Debt Services **	0		0		0
7	Transportation	3,266,778	1,066,529	2,200,249	2,121,170	1,054,641
8	Municipal Retirement	1,025,635	309,730	715,905	616,008	306,278
9	Capital Improvements	0		0		0
10	Working Cash	63,508	5,002	58,506	9,940	4,938
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	1,817,788	361,183	1,456,605	718,340	357,157
13	Leasing Levy	0		0		0
14	Special Education	825,100	277,751	547,349	552,405	274,654
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,025,635	309,730	715,905	616,008	306,278
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>100,121,988</b>	<b>33,840,153</b>	<b>66,281,835</b>	<b>67,303,112</b>	<b>33,462,959</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)	<b>Outstanding</b> <b>Beginning 07/01/15</b>	<b>Issued 07/01/15</b> <b>Through 06/30/16</b>	<b>Retired 07/01/15</b> <b>Through 06/30/16</b>	<b>Outstanding</b> <b>Ending 06/30/16</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>									
4	<b>ANTICIPATION NOTES (CPPRT)</b>									
5	<b>Total CPPRT Notes</b>									0
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
7	Educational Fund									0
8	Operations & Maintenance Fund									0
9	Debt Services - Construction									0
10	Debt Services - Working Cash									0
11	Debt Services - Refunding Bonds									0
12	Transportation Fund									0
13	Municipal Retirement/Social Security Fund									0
14	Fire Prevention & Safety Fund									0
15	Other - (Describe & Itemize)									0
16	<b>Total TAWs</b>		0	0	0					0
17	<b>TAX ANTICIPATION NOTES (TAN)</b>									
18	Educational Fund									0
19	Operations & Maintenance Fund									0
20	Fire Prevention & Safety Fund									0
21	Other - (Describe & Itemize)									0
22	<b>Total TANs</b>		0	0	0					0
23	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>									0
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
26	<b>Total GSAACs (All Funds)</b>									0
27	<b>OTHER SHORT-TERM BORROWING</b>									
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									0
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue</b> (mm/dd/yy)	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding</b> <b>Beginning 07/1/15</b>	<b>Issued 7/1/15 thru</b> <b>6/30/16</b>	<b>Any differences</b> <b>described and</b> <b>itemized</b>	<b>Retired 7/1/15 thru</b> <b>6/30/16</b>	<b>Outstanding</b> <b>Ending 6/30/16</b>	<b>Amount to be</b> <b>Provided for</b> <b>Payment on Long-</b> <b>Term Debt</b>
31	NONE								0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			0		0	0	0	0	0	0
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other _____							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other _____							
54	3. Refunding Bonds	6. Building Bonds	9. Other _____							

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b> (Enter Whole Dollars)		<b>Account No</b>		<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>			
3	<b>Cash Basis Fund Balance as of July 1, 2015</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			547,349						
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970									
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370								0	
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	<b>Total Receipts</b>				0	547,349	0	0	0	0	0	
13	<b>DISBURSEMENTS:</b>											
14	Instruction		10 or 50-1000			547,349					0	
15	Facilities Acquisition & Construction Services		20 or 60-2530									
16	Tort Immunity Services		10, 20, 40-2360-2370									
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt		30-5200									
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")		30-5400									
21	<b>Total Debt Services</b>							0				
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--									
23	<b>Total Disbursements</b>				0	547,349	0	0	0	0	0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>							0	0	0	0	0
25	<b>Reserved Fund Balance</b>		714									
26	<b>Unreserved Fund Balance</b>		730		0	0	0	0	0	0	0	
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:											
32											Total Claims Payments:	
33											Total Reserve Remaining:	
34	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.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).											
47												
48	<sup>b</sup> 745 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning 7/1/15</b>	<b>Add: Additions 2015-2016</b>	<b>Less: Deletions 2015-2016</b>	<b>Cost Ending 6/30/16</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/15</b>	<b>Add: Depreciation Allowable 2015-2016</b>	<b>Less: Depreciation Deletions 2015-2016</b>	<b>Accumulated Depreciation Ending 6/30/16</b>	<b>Ending Balance Undepreciated 6/30/16</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	3,844,995			3,844,995						3,844,995
6	Depreciable Land	222				0	50		0		0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	95,796,298	868,477		96,664,775	50	35,803,609	1,933,296		37,736,905	58,927,870
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,191,776			1,191,776	20	1,064,859	59,589		1,124,448	67,328
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	14,286,993	542,248	48,654	14,780,587	10	10,430,487	1,478,059	48,654	11,859,892	2,920,695
13	5 Yr Schedule	252				0	5		0		0	0
14	3 Yr Schedule	253				0	3		0		0	0
15	<b>Construction in Progress</b>	<b>260</b>		743,846		743,846	--					743,846
16	<b>Total Capital Assets</b>	<b>200</b>	<b>115,120,062</b>	<b>2,154,571</b>	<b>48,654</b>	<b>117,225,979</b>		<b>47,298,955</b>	<b>3,470,944</b>	<b>48,654</b>	<b>50,721,245</b>	<b>66,504,734</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								<b>3,470,944</b>			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	55,799,959
9	O&M	Expenditures 15-22, L150	Total Expenditures			7,478,017
10	DS	Expenditures 15-22, L168	Total Expenditures			0
11	TR	Expenditures 15-22, L204	Total Expenditures			2,832,966
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			1,611,701
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14			<b>Total Expenditures</b>		\$	<b>67,722,643</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			334,827
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			128,974
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			167,046
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			709,971
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			38,466
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,503,862
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			507,626
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			0
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			1,463,026
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			4,017
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			5,043
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			6,616
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			5
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>		\$	<b>4,869,479</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>62,853,164</b>
77			<b>9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12</b>			<b>3,790.78</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>16,580.54</b>
79						



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81						
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	2,624
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		48,458
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		0
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		46,906
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		767,404
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,711,139
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		2,519
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		733,145
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		2,540
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		308,396
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		752,188
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		776,872
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		63,492
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		99,384
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		128,787
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		55,761
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		269,141
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		26,622
174						
175				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>5,795,378</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>57,057,786</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>3,470,944</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>60,528,730</b>
179				<b>9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))</b>		<b>3,790.78</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>15,967.36</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	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.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		38,407,179		38,407,179		
20	<b>Support Services:</b>							
21	Pupil	2100		5,351,221		5,351,221		
22	Instructional Staff	2200		3,871,885		3,871,885		
23	General Admin.	2300		1,727,553		1,727,553		
24	School Admin	2400		3,452,753		3,452,753		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	587,451	759	587,451	759		
27	Fiscal Services	2520	371,232	0	371,232	0		
28	Oper. & Maint. Plant Services	2540		6,257,255	6,257,255	0		
29	Pupil Transportation	2550		2,845,174		2,845,174		
30	Food Services	2560		31,389		31,389		
31	Internal Services	2570	4,074	0	4,074	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		23,594		23,594		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		6,359		6,359		
35	Information Services	2630		368,691		368,691		
36	Staff Services	2640	557,286	0	557,286	0		
37	Data Processing Services	2660	0	0	0	0		
38	<b>Other:</b>	2900		18,785		18,785		
39	<b>Community Services</b>	3000		38,471		38,471		
40	<b>Total</b>		1,520,043	62,401,068	7,777,298	56,143,813		
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
42			Total Indirect Costs:	1,520,043	Total Indirect costs:	7,777,298		
43			Total Direct Costs:	62,401,068	Total Direct Costs:	56,143,813		
44			=	2.44%	=	13.85%		
45								

**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.*

North Shore School District 112  
34-049-1120-02

<input type="checkbox"/> <i>Check if the schedule is not applicable.</i>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
8	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				
9	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
10	Curriculum Planning				
11	Custodial Services				
12	Educational Shared Programs	X	X	NONE	Township HS District 113 - Math Pgm
13	Employee Benefits		X	NONE	CLIC
14	Energy Purchasing	X	X	NONE	IEC; Ameren Energy Marketing; Constellation New Energy Gas
15	Food Services				
16	Grant Writing				
17	Grounds Maintenance Services	X	X	NONE	Highland Park Park District
18	Insurance	X	X	NONE	ISDLAF PLUS-COLLECTIVE LIABILITY INS COOP
19	Investment Pools	X	X	NONE	ISDLAF; PMA
20	Legal Services				
21	Maintenance Services				
22	Personnel Recruitment	X	X	NONE	IASBO; Lake County Regional Office of Education
23	Professional Development	X	X	NONE	Lake County Regional Office of Education
24	Shared Personnel				
25	Special Education Cooperatives	X	X	NONE	NSSSED (North Suburban Special Education District)
26	STEM (science, technology, engineering and math) Program Offerings				
27	Supply & Equipment Purchasing	X	X	NONE	US Communities
28	Technology Services	X	X	NONE	Township HS District 113
29	Transportation				
30	Vocational Education Cooperatives				
31	All Other Joint/Cooperative Agreements	X	X	NONE	Highland Park Park District joint use of facilities
32	Other	X	X	NONE	Highland Park Police Dept; Township HS District 113
33					
34					
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>				
36					
37					
38					
39	<u>Additional space for Column (E) - Name of LEA :</u>				
40					
41					
42					
43					

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

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

School District Name: North Shore School District 112  
 RCDT Number: 34-049-1120-02

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	411,118		411,118	440,748		440,748
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0	6,000		6,000
4. Direction of Business Support Services	2510	515,055	759	515,814	496,417		496,417
5. Internal Services	2570	4,074		4,074	4,474		4,474
6. Direction of Central Support Services	2610	23,594		23,594	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		<b>953,841</b>	<b>759</b>	<b>954,600</b>	<b>947,639</b>	<b>0</b>	<b>947,639</b>
<b>9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							<b>-1%</b>

**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.**

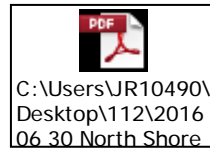
Type Below.

1. Page 11, Row 107 Other Local Revenues
2. Page 14, Row 271 Other Restricted Revenue from Federal Sources
3. Ed Fund - Page 15, Row 41 Other Support Services - Pupils
4. Ed Fund - Page 16, Row 73 Other Support Services
5. IMRF Fund - Page 19, Row 231 Other Support Services - Pupils
6. IMRF Fund - Page 20, Row 272 Other Support Services

Donations, insurance refunds, other miscellaneous revenue  
15-16 Food Commodities  
Miscellaneous supplies  
Miscellaneous expenses  
Support staff benefits  
Support staff benefits

Reference Pages.

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



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

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

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

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

	A	B	C	D	E	F	G	H
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>							
2	<p><b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.</p>							
3	<p>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</p>							
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>							
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL		
6	<b>Direct Revenues</b>	60,801,475	7,780,756	3,034,171	122,152	71,738,554		
7	<b>Direct Expenditures</b>	55,799,959	7,478,017	2,832,966		66,110,942		
8	<b>Difference</b>	5,001,516	302,739	201,205	122,152	<b>5,627,612</b>		
9	<b>Fund Balance - June 30, 2016</b>	22,348,185	2,552,909	2,240,927	12,930,875	<b>40,072,896</b>		
10	<b>Balanced - no deficit reduction plan is required.</b>							
11								
12								
13								



## Audit Checklist

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

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

## Balancing Schedule

### Check this Section for Error Messages

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	<b>ACCRUAL</b>
Accounting for late payments (Audit Questionnaire Section D)	<b>OK</b>
Are Federal Expenditures greater than \$750,000?	<b>OK</b>
Is all Single Audit information completed and enclosed?	<b>OK</b>
Is Budget Deficit Reduction Plan Required?	<b>Congratulations! You have a balanced AFR.</b>
<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.	<b>OK</b>
Section D: Check a or b that agrees with the school district type.	<b>OK</b>
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	<b>OK</b>
Fund (20) O&M: Cash balances cannot be negative.	<b>OK</b>
Fund (30) DS: Cash balances cannot be negative.	<b>OK</b>
Fund (40) TR: Cash balances cannot be negative.	<b>OK</b>
Fund (50) MR/SS: Cash balances cannot be negative.	<b>OK</b>
Fund (60) CP: Cash balances cannot be negative.	<b>OK</b>
Fund (70) WC: Cash balances cannot be negative.	<b>OK</b>
Fund (80) Tort: Cash balances cannot be negative.	<b>OK</b>
Fund (90) FP&S: Cash balances cannot be negative.	<b>OK</b>
<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.	<b>OK</b>
Fund 20, Cell D13 must = Cell D41.	<b>OK</b>
Fund 30, Cell E13 must = Cell E41.	<b>OK</b>
Fund 40, Cell F13 must = Cell F41.	<b>OK</b>
Fund 50, Cell G13 must = Cell G41.	<b>OK</b>
Fund 60, Cell H13 must = Cell H41.	<b>OK</b>
Fund 70, Cell I13 must = Cell I41.	<b>OK</b>
Fund 80, Cell J13 must = Cell J41.	<b>OK</b>
Fund 90, Cell K13 must = Cell K41.	<b>OK</b>
Agency Fund, Cell L13 must = Cell L41.	<b>OK</b>
General Fixed Assets, Cell M23 must = Cell M41.	<b>OK</b>
General Long-Term Debt, Cell N23 must = Cell N41.	<b>OK</b>
<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.	<b>OK</b>
Fund 20, Cells D38+D39 must = Cell D81.	<b>OK</b>
Fund 30, Cells E38+E39 must = Cell E81.	<b>OK</b>
Fund 40, Cells F38+F39 must = Cell F81.	<b>OK</b>
Fund 50, Cells G38+G39 must = Cell G81.	<b>OK</b>
Fund 60, Cells H38+H39 must = Cell H81.	<b>OK</b>
Fund 70, Cells I38+I39 must = Cell I81.	<b>OK</b>
Fund 80, Cells J38+J39 must = Cell J81.	<b>OK</b>
Fund 90, Cells K38+K39 must = Cell K81.	<b>OK</b>
<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).	<b>OK</b>
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	<b>OK</b>
<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	<b>OK</b>
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	<b>OK</b>
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)	<b>OK</b>
<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.	<b>OK</b>
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	<b>OK</b>
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	<b>OK</b>
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	<b>OK</b>
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	<b>OK</b>

Description:	Error Message
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>North Shore School District 112</b>	RCDT NUMBER <b>34-049-1120-02</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004260</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Baker Tilly Virchow Krause, LLP</b> <b>1301 West 22nd Street, Suite 400</b> <b>Oak Brook IL 60523</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>1936 Green Bay Road</b> <b>Highland Park</b> <b>IL 60035</b>		E-MAIL ADDRESS: <b>Carl.Thomas@bakertilly.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Carl Thomas CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>(630) 990-3131</b>	FAX NUMBER <b>(630) 990-0039</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)

**North Shore School District 112**  
**34-049-1120-02**  
**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

**North Shore School District 112**  
**34-049-1120-02**  
**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	\$	2,854,473
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			26,622
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(269,141)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>2,611,954</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Value of Commodities included in Account Summary		\$	(26,622)
Rounding error		\$	(1)
-----			
-----			
-----			
-----			
-----			
-----			

<b>ADJUSTED AFR FEDERAL REVENUES</b>		<b>\$</b>	<b>2,585,331</b>
--------------------------------------	--	-----------	------------------

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

**Adjustments to SEFA Federal Revenues:**

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

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

DIFFERENCE:		\$	2,585,331
-------------	--	----	-----------

**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * 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)	Payments to Subrecipients (J)
			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										
Direct award through GAPS:										
IMPACT AID										
Impact Aid Section 8003 - PY 15	84.041	15-4001-00	200,484	0	200,484	0	0	200,484	N/A	0
Impact Aid Section 8003 - PY 16	84.041	16-4001-00	0	242,015	0	242,015	0	242,015	N/A	0
Subtotal - 84.041 - IMPACT AID			200,484	242,015	200,484	242,015	0	442,499	N/A	0
Illinois State Board of Education										
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES										
Title I - Low Income - PY 15 (M)	84.010A	15-4300-00	92,914	257,767	338,725	11,956	0	350,681	639,906	0
Title I - Low Income - PY 16 (M)	84.010A	16-4300-00	0	494,421	0	494,421	0	494,421	655,824	0
Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			92,914	752,188	338,725	506,377	0	845,102	1,295,730	0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT										
Title II - Teacher Quality - PY 15	84.367A	15-4932-00	17,298	39,266	17,298	39,266	0	56,564	137,580	0
Title II - Teacher Quality - PY 16	84.367A	16-4932-00	0	89,521	0	89,521	0	89,521	185,791	0
Subtotal - 84.367A - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT			17,298	128,787	17,298	128,787	0	146,085	323,371	0
ENGLISH LANGUAGE ACQUISITION STATE GRANTS										
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP - PY 15	84.365A	15-4909-00	20,199	49,353	20,199	49,353	0	69,552	132,938	0
Title III - Lang. Inst. Prog. - Limited Eng. LIPLEP - PY 16	84.365A	16-4909-00	0	50,031	0	50,031	0	50,031	130,511	0
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			20,199	99,384	20,199	99,384	0	119,583	263,449	0
SPECIAL EDUCATION GRANTS TO STATES										
IDEA - Room & Board - PY15 (M)	84.027A	15-4625-00	108,114	63,492	108,114	63,492	0	171,606	N/A	0
IDEA - Room & Board - PY16 (M)	84.027A	16-4625-00	0	0	0	0	0	0	N/A	0
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)			108,114	63,492	108,114	63,492	0	171,606	N/A	0

**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * 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)	Payments to Subrecipients (J)
			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)				
Passed through North Suburban Special Education District										
IDEA Pre-School - PY15 (M)	84.173A	15-4600-00	24,093	0	24,093	0	0	24,093	N/A	0
IDEA Pre-School - PY16 (M)	84.173A	16-4600-00	0	32,333	0	32,333	0	32,333	N/A	0
Subtotal - 84.173A SPECIAL EDUCATION GRANTS TO STATES (M)			24,093	32,333	24,093	32,333	0	56,426	N/A	0
IDEA - Flowthrough - PY15 (M)	84.027A	15-4620-00	633,490	0	633,490	0	0	633,490	N/A	0
IDEA - Flowthrough - PY16 (M)	84.027A	16-4620-00	0	776,872	0	776,872	0	776,872	N/A	0
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATES (M)			633,490	776,872	633,490	776,872	0	1,410,362	N/A	0
SUBTOTAL SPECIAL EDUCATION CLUSTER (M)			765,697	872,697	765,697	872,697	0	1,638,394	N/A	0
TOTAL U.S. DEPARTMENT OF EDUCATION			1,096,592	2,095,071	1,342,403	1,849,260	0	3,191,663		0
U.S. DEPARTMENT OF ARICULTURE										
Illinois State Board of Education										
NATIONAL SCHOOL LUNCH PROGRAM										
National School Lunch Program - PY15	10.555	15-4210-00	214,083	35,761	214,083	35,761	0	249,844	N/A	0
National School Lunch Program - PY16	10.555	16-4210-00	0	207,071	0	207,071	0	207,071	N/A	0
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			214,083	242,832	214,083	242,832	0	456,915	N/A	0
SPECIAL MILK PROGRAM FOR CHILDREN										
Special Milk Program - PY 15	10.556	15-4215-00	21,741	3,153	21,741	3,153	0	24,894	N/A	0
Special Milk Program - PY 16	10.556	16-4215-00	0	19,414	0	19,414	0	19,414	N/A	0
Subtotal - 10.556 - SPECIAL MILK PROGRAM FOR CHILDREN			21,741	22,567	21,741	22,567	0	44,308	N/A	0
SCHOOL BREAKFAST PROGRAM										
School Breakfast Program - PY15	10.553	15-4220-00	53,198	6,245	53,198	6,245	0	59,443	N/A	0
School Breakfast Program - PY16	10.553	16-4220-00	0	36,752	0	36,752	0	36,752	N/A	0
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			53,198	42,997	53,198	42,997	0	96,195	N/A	0

**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * 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)	Payments to Subrecipients (J)
			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)				
Food Commodities - PY15	10.555	15-4999-00	16,817	0	16,817	0	0	16,817	N/A	0
Food Commodities - PY16	10.555	16-4999-00	0	18,622	0	18,622	0	18,622	N/A	0
Subtotal - 10.555 - Food Commodities			16,817	18,622	16,817	18,622	0	35,439	N/A	0
<b>SUBTOTAL CHILD NUTRITION CLUSTER</b>			<b>305,839</b>	<b>327,018</b>	<b>305,839</b>	<b>327,018</b>	<b>0</b>	<b>632,857</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>305,839</b>	<b>327,018</b>	<b>305,839</b>	<b>327,018</b>	<b>0</b>	<b>632,857</b>		<b>0</b>
<b>U.S. DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES</b> Passed through Illinois Department of Healthcare and Family Services										
<b>MEDICAL ASSISTANCE PROGRAM</b>										
Medicaid Administrative Outreach - PY 15	93.778	15-4991-00	64,533	0	64,533	0	0	64,533	N/A	0
Medicaid Administrative Outreach - PY 16	93.778	16-4991-00	0	55,760	0	55,760	0	55,760	N/A	0
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			64,533	55,760	64,533	55,760	0	120,293	N/A	0
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>64,533</b>	<b>55,760</b>	<b>64,533</b>	<b>55,760</b>	<b>0</b>	<b>120,293</b>		<b>0</b>
<b>U.S. DEPARTMENT OF DEFENSE:</b>										
<b>IMPACT AID</b>										
Impact Aid	84.041	15-4001-00	106,931	0	106,931	0	0	106,931	N/A	0
Impact Aid	84.041	16-4001-00	0	99,482	0	99,482	0	99,482	N/A	0
Subtotal - 84.041 - IMPACT AID			106,931	99,482	106,931	99,482	0	206,413	N/A	N/A
<b>Illinois State Board of Education</b>										
Fruits and Vegetables - PY16	10.555	16-4999-00	0	8,000	0	8,000	0	8,000	N/A	0
<b>TOTAL U.S. DEPARTMENT OF DEFENSE</b>			<b>106,931</b>	<b>107,482</b>	<b>106,931</b>	<b>107,482</b>	<b>0</b>	<b>214,413</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL FEDERAL AWARDS</b>			<b>1,573,895</b>	<b>2,585,331</b>	<b>1,819,706</b>	<b>2,339,520</b>	<b>0</b>	<b>4,159,226</b>		<b>0</b>



**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA	ISBE Project #	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb.	Final Status	Budget	Payments to Subrecipients
	Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year	Year	Year	Year				
	(A)	(B)	7/1/14-6/30/15 (C)	7/1/15-6/30/16 (D)	7/1/14-6/30/15 (E)	7/1/15-6/30/16 (F)				

- (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.

**North Shore School District 112  
34-049-1120-02**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
Year Ending June 30, 2016**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **North Shore School District 112** and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

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

Auditee elected to use 10% de minimis cost rate? \_\_\_\_\_ YES      X   NO

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

Of the federal expenditures presented in the schedule, **North Shore School District 112** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
N/A		

**Note 3: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by North Shore School District 112 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$26,622</u>
OTHER NON-CASH ASSISTANCE	<u>\$0</u>

**Note 4: Other Information**

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

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

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

<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)

**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Special Education Cluster - Qualified Opinion for Matching, Level of Effort and Earmarking compliance requirement, Unmodified on all other direct and material compliance matters applicable to the program  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Type of auditor's report issued on compliance for major programs:

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027, 84.173	Special Education Cluster
84.010	Title I Grants to Local Educational Agencies

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.



**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup>      2016- 002      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
Year originally reported?      2014

**3. Criteria or specific requirement**

The District should maintain an effective system of internal controls and segregation of duties within the payroll process. An effective system of internal controls would segregate duties so that no one employee has the ability to process payroll, print checks, and have access to pay rates in the payroll system.

**4. Condition**

The payroll clerk has access to change pay rates and also to process payroll. In addition, the Director of Accounting has access to pay rates and the payroll system. The ability to change pay rates should be separated from the ability to process payroll.

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

During the course of the audit, we noted the payroll clerk has access to change pay rates and also to process payroll. In addition, the Director of Accounting has access to pay rates and the payroll system.

**6. Effect**

An ineffective control system within the payroll system could allow for unauthorized transactions in the payroll system to go undetected and errors could be present within the financial statements.

**7. Cause**

This deficiency was caused by a lack of segregation of duties in the payroll processes.

**8. Recommendation**

We recommend restricting access to pay rates from employees that have the ability to process payroll.

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

See corrective action plan.

**For ISBE Review**

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

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

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

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

**North Shore School District 112**  
**34-049-1120-02**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

1. FINDING NUMBER:<sup>14</sup> 2016- 003 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: IDEA - 2016

4. Project No.: 16-4620-00 5. CFDA No.: 84.027A

6. Passed Through: North Suburban Special Education District

7. Federal Agency: U.S. Department of Education

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

CFR 300.203 states that "IDEA, Part B fund received by an LEA cannot be used, except under limited circumstances, to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds, or a combination of State & local funds, below the level of those expenditures for the preceding fiscal year. To meet this requirement, an LEA must expend, in any particular fiscal year, an amount of local funds, or a combination of State & local funds, for the education of children with disabilities that is at least equal, on either an aggregate or per capita basis, to the amount of local funds, or a combination of State & local funds, expended for this purpose by the LEA in the prior fiscal year".

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

The District's aggregate & per capita net special education expenditures decreased, causing the District to not be in compliance with maintenance of effort. The shortfall in maintenance of effort was computed to be \$192,312.

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

Known questioned costs are \$192,312, this amount is based upon the known reduction in local effort.

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

This is a systemic problem as the District does not have any procedures in place to monitor maintenance of effort compliance.

**12. Effect**

The District fell out of compliance with level of effort requirements due to a lack of monitoring controls.

**13. Cause**

The District was not monitoring its compliance with maintenance of effort during the year.

**14. Recommendation**

Implement a documented schedule of steps which should be followed in order to determine that the District will be in compliance with maintenance of effort by the end of the fiscal year.

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

See corrective action plan.

**For ISBE Review**

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

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

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

<sup>16</sup> Identify questioned costs as required by 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.

**North Shore School District 112**  
**34-049-1120-02**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2016**

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2015-006	Reason for Change section of the verification form was left blank by the District even though a change from Free to Reduced had been made, so there was no documentation available to verify if a change was correctly made or not.	District ensured a peer review process was in place.
2015-007	The Private Schools Participation Form for FY15 was signed by Mary Vitulli, St. James' Principal, on 9/3/14, and the LEA Affirmation of Consultation with Private School Officials for FY15 was signed by Mary Vitulli on 12/4/14. Timely consultation should be made prior to the beginning of the school year.	The District no longer has private schools within its boundaries so this will no longer be an issue.
2015-008	District did not submit their Title I Reimbursement Claim Report by the ISBE mandated due date. The 12/31/2014 quarterly report was due 1/20/2015, but was submitted 2/02/15.	District implemented a review process for electronic reimbursement reports to be submitted in IWAS.
2015-009	District is claiming more expenditures for certain Functions and Objects on the Title I Reimbursement Claim Reports than what is showing in their general ledger detail for the same Functions and Objects.	District has started to perform a general ledger reconciliation prior to reimbursement report submission.
2015-010	No one reviews the initial report preparers work before meal count reports are submitted. Currently, a District employee is not reconciling the reimbursement requests back to the amount actually distributed by ISBE.	District has implemented a review and reconciliation process for what was submitted and what was disbursed.

2015-011	<p>The District received a reimbursement related to a stipend payment paid to a District employee for community outreach hours at the Big Brothers Big Sisters Program. While the District stated that the stipend was for community outreach hours, no one could give a definitive answer concerning what exactly the District employee did at the Big Brothers Big Sisters Program or if the District employee was working solely with District students. Therefore while the District budgeted for paying District employee stipends for curriculum development outside of the normal work day within their Title I Grant Agreement, it was determined that the Big Brother Big Sister stipend is not an allowable activity for Title I as the employee is not working directly with students of the District.</p>	<p>District published guidelines for what is allowable for Title I reimbursements and all reimbursements related to those activities will be reviewed against those guidelines.</p>
2015-012	<p>The District identified 33 non-public low income students within Oak Terrace School's boundaries. The District was not able to verify residency within the District for these 33 non-public low income students as supporting documents for this determination was not requested from the private school that provided these counts.</p>	<p>The District no longer has private schools within its boundaries so this will no longer be an issue.</p>
2015-001	<p>Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. There were also material cash basis adjustments identified during the audit that were required to be recorded in order to present the financial statements without material misstatements.</p>	<p>Finding is repeated for 2016. See 2016-001</p>
2015-002	<p>Reconciliations of District cash and investments prepared by the Director of Accounting are not reviewed by someone other than the preparer. Items identified during the bank reconciliation process that relate to unrecorded bank activity should be properly recorded in the accounting records in a timely fashion. During the course of the audit, it was noted that several material transactions were carried on the monthly bank reconciliations that should have been properly recorded in the accounting records and disposed of.</p>	<p>The District properly reconciled cash during the year and implemented a review process that was documented during the year.</p>



2015-003	The payroll clerk has access to change pay rates and also to process payroll. In addition, the Director of Accounting has access to pay rates and the payroll system. The ability to change pay rates should be separated from the ability to process payroll.	Finding is repeated for 2016. See 2016-002.
2015-004	The Director of Accounting and accounts payable clerk both have the ability to create vendors, initiate purchase orders and check requests, process accounts payable, and print checks. The District also does not formally approve vendors as they are added to the accounting system.	District applied new internal controls to ensure segregation of duties in the accounts payable department,
2015-005	The District did not record the largest capital asset addition within their general ledger by fiscal year end which caused the employee preparing capital asset additions within the tracking system to not record the item as a capital asset.	The District appropriately recorded all capital assets during the year.

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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.

**North Shore School District 112**  
**34-049-1120-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 001**

Condition:

Like most districts in Illinois, the District does not maintain an external financial reporting department or function, but relies on its audit firm for this purpose. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, preparing note disclosures and preparing the Schedule of Expenditures for Federal Awards statements to external GAAP basis financial statements.

Plan:

The District has hired an Accounting Manager who will take on some of these functions, but like most districts, the District will continue to rely at least somewhat on its audit firm for external financial reporting.

Anticipated Date of Completion: N/A

Name of Contact Person: Chris Wildman

Management Response: See above

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

**North Shore School District 112**  
**34-049-1120-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 002**

Condition:

The payroll clerk has access to change pay rates and also to process payroll. In addition, the Director of Accounting has access to pay rates and the payroll system. The ability to change pay rates should be separated from the ability to process payroll.

Plan:

The Payroll Clerk/Benefits Secretary will enter pay rates & the Payroll Manager will process payroll. The Payroll Clerk/Benefits Secretary will not have access to run payroll, and the Payroll Manager's access to change pay rates will be removed. The Director of Fiscal Services will continue to review the Payroll Manager's work, but access to change pay rates will be removed.

Anticipated Date of Completion: N/A

Name of Contact Person: Chris Wildman

Management Response: See above

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

**North Shore School District 112**  
**34-049-1120-02**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 003**

Condition:

The District's aggregate & per capita net special education expenditures decreased, causing the District to not be in compliance with maintenance of effort.

Plan:

The District will perform a thorough review of maintenance of effort in the future and monitor status toward achieving the proper level of effort.

Anticipated Date of Completion: 6/30/2017

Name of Contact Person: Chris Wildman

Management Response: See above

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