

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

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217/785-8779

**Illinois School District/Joint Agreement  
 Annual Financial Report \***  
**June 30, 2016**

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>  <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: <b>41-057-0090-26</b></p> <p>County Name: <b>Madison</b></p> <p>Name of School District/Joint Agreement: <b>Granite City CUSD 9</b></p> <p>Address: <b>1947 Adams Street</b></p> <p>City: <b>Granite City</b></p> <p>Email Address: <a href="mailto:Zack.Suhre@gcsd9.net">Zack.Suhre@gcsd9.net</a></p> <p>Zip Code: <b>62040</b></p>	<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input checked="" type="checkbox"/> CASH  <input type="checkbox"/> ACCRUAL</p> <p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center"><b>0</b></p>	<p align="center"><b><u>Certified Public Accountant Information</u></b></p> <p>Name of Auditing Firm: <b>Schwalter &amp; Jabouri, P.C.</b></p> <p>Name of Audit Manager: <b>James K. Torti, CPA</b></p> <p>Address: <b>11878 Gravois Road</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>City: <b>St. Louis</b></td> <td>State: <b>MO</b></td> <td>Zip Code: <b>63127</b></td> </tr> </table> <p>Phone Number: <b>314-849-4999</b></p> <p>IL License Number (9 digit): <b>065-023270</b></p> <p>Email Address: <a href="mailto:jtorti@sjcpa.com">jtorti@sjcpa.com</a></p>	City: <b>St. Louis</b>	State: <b>MO</b>	Zip Code: <b>63127</b>			
City: <b>St. Louis</b>	State: <b>MO</b>	Zip Code: <b>63127</b>						
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified    <input type="checkbox"/> Unqualified  <input checked="" type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES    <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)          Name of Township: _____</p>	<p align="center">ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>						
<p>District Superintendent/Administrator Name (Type or Print): <b>Jim Greenwald, EdS</b></p> <p>Email Address: <a href="mailto:jim.greenwald@gcsd9.net">jim.greenwald@gcsd9.net</a></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Telephone: <b>618-451-5800</b></td> <td>Fax Number: <b>618-451-6135</b></td> </tr> </table>	Telephone: <b>618-451-5800</b>	Fax Number: <b>618-451-6135</b>	<p>Township Treasurer Name (type or print):</p> <p>Email Address:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Telephone:</td> <td>Fax Number:</td> </tr> </table>	Telephone:	Fax Number:	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Telephone:</td> <td>Fax Number:</td> </tr> </table>	Telephone:	Fax Number:
Telephone: <b>618-451-5800</b>	Fax Number: <b>618-451-6135</b>							
Telephone:	Fax Number:							
Telephone:	Fax Number:							
<p>Signature &amp; Date:</p>	<p>Signature &amp; Date:</p>	<p>Signature &amp; Date:</p>						

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

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

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

**Submit Paper Copy of AFR with Signatures**

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

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

[Single Audit Act](#)

**Qualifications of Auditing Firm**

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: \_\_\_\_\_ (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Line 23 - An adverse opinion is issued on U.S. Generally Accepted Accounting Principles because the District has prepared these financial statements using accounting practices prescribed or permitted and the financial reporting provisions prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America to comply with the requirements of the Illinois State Board of Education.

A modified opinion is issued on the regulatory basis of accounting because the District does not maintain a detailed listing (inventory) of fixed assets and the fact that the District has omitted disclosures required by Government Accounting Standards Board Statement No. 45, Accounting and Financial Reporting for Post Employment Benefits Other than Pensions.

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

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

**Schowalter & Jabouri, P.C.**  
*Name of Audit Firm (print)*

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

\_\_\_\_\_  
*Signature*

10/05/2016  
*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):		485,599,976								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.025500		+ 0.005000		+ 0.002000		= 0.032500		0.000500				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	60,270,458		58,778,065		1,492,393		14,398,882						
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 type="checkbox"/> a. 6.9% for elementary and high school districts,		67,012,797										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		22,248,829								
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> Granite City CUSD 9																
8	<b>District Code:</b> 41-057-0090-26																
9	<b>County Name:</b> Madison																
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)				<b>Total</b>		<b>Ratio</b>		<b>Score</b>		3		
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,				14,398,882.00		0.240		<b>Weight</b>		0.35		
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				(155,788.00)				<b>Value</b>		1.05		
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40				<b>Total</b>		<b>Ratio</b>		<b>Score</b>		4		
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,				58,778,065.00		0.978		<b>Adjustment</b>		0		
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20				(155,788.00)				<b>Weight</b>		0.35		
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)										0		<b>Value</b>		1.40		
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70				<b>Total</b>		<b>Days</b>		<b>Score</b>		2		
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360				14,398,882.00		88.18		<b>Weight</b>		0.10		
26									163,272.40				<b>Value</b>		0.20		
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				<b>Total</b>		<b>Percent</b>		<b>Score</b>		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		<b>Weight</b>		0.10		
30									13,414,699.34				<b>Value</b>		0.40		
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37)								<b>Total</b>		<b>Percent</b>		<b>Score</b>		3		
33	Total Long-Term Debt Allowed (P3, Cell H31)								22,248,829.00		66.79		<b>Weight</b>		0.10		
34									67,012,796.69				<b>Value</b>		0.30		
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														<b>Total Profile Score:</b>		<b>3.35 *</b>	
														<b>Estimated 2017 Financial Profile Designation:</b>		<b><u>REVIEW</u></b>	
* 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	<b>ASSETS</b>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		5,883,441	477,477	1,869,334	1,220,232	1,137,420	0	6,817,732	1,555,896	514,335
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>		5,883,441	477,477	1,869,334	1,220,232	1,137,420	0	6,817,732	1,555,896	514,335
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
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									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	396,709								
39	Unreserved Fund Balance	730	5,486,732	477,477	1,869,334	1,220,232	1,137,420	0	6,817,732	1,555,896	514,335
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		5,883,441	477,477	1,869,334	1,220,232	1,137,420	0	6,817,732	1,555,896	514,335

**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>		696,890		
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>		696,890		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		388,387	
17	Building & Building Improvements	230		58,783,347	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		20,404,509	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			1,869,334
22	Amount to be Provided for Payment on Long-Term Debt	350			20,379,495
23	<b>Total Capital Assets</b>			79,576,243	22,248,829
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	696,890		
34	<b>Total Current Liabilities</b>		696,890		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			22,248,829
37	<b>Total Long-Term Liabilities</b>				22,248,829
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			79,576,243	
41	<b>Total Liabilities and Fund Balance</b>		696,890	79,576,243	22,248,829

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	20,629,200	3,367,318	1,955,759	1,523,158	1,712,318	27	245,450	1,491,640	240,019
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	3,741	0		0	0				
6	STATE SOURCES	3000	22,354,868	2,752,238	0	2,148,813	0	0	0	0	0
7	FEDERAL SOURCES	4000	7,245,672	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		50,233,481	6,119,556	1,955,759	3,671,971	1,712,318	27	245,450	1,491,640	240,019
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	0								
10	<b>Total Receipts/Revenues</b>		50,233,481	6,119,556	1,955,759	3,671,971	1,712,318	27	245,450	1,491,640	240,019
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	35,442,111				612,798				
13	Support Services	2000	12,577,336	5,975,001		3,434,118	1,600,455	132,674		1,264,372	400,484
14	Community Services	3000	222,149	0		328	6,795				
15	Payments to Other Districts & Governmental Units	4000	1,127,022	0	0	0	0	0			0
16	Debt Service	5000	0	0	2,002,945	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		49,368,618	5,975,001	2,002,945	3,434,446	2,220,048	132,674		1,264,372	400,484
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	0	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		49,368,618	5,975,001	2,002,945	3,434,446	2,220,048	132,674		1,264,372	400,484
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		864,863	144,555	(47,186)	237,525	(507,730)	(132,647)	245,450	227,268	(160,465)
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			71,872						
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210							5,073,153		
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300		9,261							
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			155,788						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	9,261	227,660	0	0	0	5,073,153	0	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**

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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							71,872		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <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		155,788							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	155,788	0	0	0	0	71,872	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	(146,527)	227,660	0	0	0	5,001,281	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		864,863	(1,972)	180,474	237,525	(507,730)	(132,647)	5,246,731	227,268	(160,465)
79	<b>Fund Balances - July 1, 2015</b>		5,018,578	479,449	1,688,860	982,707	1,645,150	132,647	1,571,001	1,328,628	674,800
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances - June 30, 2016</b>		5,883,441	477,477	1,869,334	1,220,232	1,137,420	0	6,817,732	1,555,896	514,335

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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>		12,118,802	2,376,235	1,950,825	950,494	629,426		237,623	1,478,311	237,623
6	Leasing Purposes Levy <sup>8</sup>	1130	237,623								
7	Special Education Purposes Levy	1140	190,099								
8	FICA/Medicare Only Purposes Levies	1150					592,362				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>12,546,524</b>	<b>2,376,235</b>	<b>1,950,825</b>	<b>950,494</b>	<b>1,221,788</b>	<b>0</b>	<b>237,623</b>	<b>1,478,311</b>	<b>237,623</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	23,605	4,470	3,375	1,788	2,249		447	2,783	447
15	Payments from Local Housing Authorities	1220	19,275	3,651		1,460	1,836		365	2,272	365
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	6,139,919	865,984		393,975	479,630				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	378	72	54	29	36		7	45	7
18	<b>Total Payments in Lieu of Taxes</b>		<b>6,183,177</b>	<b>874,177</b>	<b>3,429</b>	<b>397,252</b>	<b>483,751</b>	<b>0</b>	<b>819</b>	<b>5,100</b>	<b>819</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	40,335								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	526,329								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>566,664</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				21,527					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

**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									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				148,212					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					169,739					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	10,994	990	1,505	1,698	1,780	27	6,014	2,043	583
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		10,994	990	1,505	1,698	1,780	27	6,014	2,043	583
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	400,221								
70	Sales to Pupils - Breakfast	1612	28,661								
71	Sales to Pupils - A la Carte	1613	545								
72	Sales to Pupils - Other (Describe & Itemize)	1614	6,589								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	4,752								
75	<b>Total Food Service</b>		440,768								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	44,186								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	48,711								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	6,823								
82	<b>Total District/School Activity Income</b>		99,720	0							
83	<b>TEXTBOOK INCOME</b>	1800									
84	Rentals - Regular Textbooks	1811	61,758								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	6,281								
93	<b>Total Textbook Income</b>		68,039								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
95	Rentals	1910		85,186							
96	Contributions and Donations from Private Sources	1920	1,170								
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960	52,475	9,938		3,975	4,999		994	6,186	994
101	Drivers' Education Fees	1970	29,097								

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
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992	153,865								
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	476,707	20,792							
108	<b>Total Other Revenue from Local Sources</b>		713,314	115,916	0	3,975	4,999	0	994	6,186	994
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	20,629,200	3,367,318	1,955,759	1,523,158	1,712,318	27	245,450	1,491,640	240,019
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	3,741								
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	3,741	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	16,529,406	2,752,238							
118	General State Aid - Hold Harmless/Supplemental	3002	318,881								
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		16,848,287	2,752,238	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	1,833,584								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	864,039								
126	Special Education - Personnel	3110	989,995								
127	Special Education - Orphanage - Individual	3120	433,204								
128	Special Education - Orphanage - Summer Individual	3130	13,015								
129	Special Education - Summer School	3145	23,929								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		4,157,766	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	120,923								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		120,923	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	59,810								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		59,810				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	22,529								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	62,515								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				779,188					
152	Transportation - Special Education	3510				1,369,478					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		2,148,666	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,083,038			147					
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		5,506,581	0	0	2,148,813	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	22,354,868	2,752,238	0	2,148,813	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	1,918,953								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	583,834								
197	Summer Food Service Program	4225	9,805								
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	5,036								
200	Food Service - Other (Describe & Itemize)	4299	48,354								
201	<b>Total Food Service</b>		2,565,982				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	2,223,158								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		2,223,158	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	60,379								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,161,577								
221	Fed - Spec Education - IDEA - Room & Board	4625	108,633								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		1,330,589	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	59,019								
228	<b>Total CTE - Perkins</b>		59,019	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									

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
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909									
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	343,431								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	131,016								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	544,252								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	48,225								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		7,245,672	0	0	0	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	7,245,672	0	0	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		50,233,481	6,119,556	1,955,759	3,671,971	1,712,318	27	245,450	1,491,640	240,019

**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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	15,117,878	4,832,352	2,656	89,136		2,299			20,044,321	20,131,791
6	Tuition Payment to Charter Schools	1115									0	2,600
7	Pre-K Programs	1125	11,790	1,890							13,680	10,000
8	Special Education Programs (Functions 1200-1220)	1200	4,547,166	1,449,163	72,382	52,606		1,620	13,562		6,136,499	6,220,339
9	Special Education Programs Pre-K	1225	277,128	75,756	470						353,354	443,010
10	Remedial and Supplemental Programs K-12	1250	1,071,935	649,220	91,827	123,148					1,936,130	1,850,890
11	Remedial and Supplemental Programs Pre-K	1275	553,905	189,917	3,630	22,906			11,637		781,995	602,996
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	334,782	83,045	52,849	172,374	5,183	4,026	124,822		777,081	745,401
14	Interscholastic Programs	1500	544,482	59,299	116,501	109,420		44,655			874,357	843,531
15	Summer School Programs	1600	66,815	17,826		900					85,541	97,179
16	Gifted Programs	1650	4,079	485							4,564	3,853
17	Driver's Education Programs	1700	174,233	54,373	1,937	75					230,618	234,154
18	Bilingual Programs	1800	111,347	50,422	601						162,370	181,299
19	Truant Alternative & Optional Programs	1900	6,900		2,603						9,503	8,850
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						4,032,098			4,032,098	4,310,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>22,822,440</b>	<b>7,463,748</b>	<b>345,456</b>	<b>570,565</b>	<b>5,183</b>	<b>4,084,698</b>	<b>150,021</b>	<b>0</b>	<b>35,442,111</b>	<b>35,685,893</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	504,643	186,014	120						690,777	709,409
37	Guidance Services	2120	301,241	84,858		1,261					387,360	430,623
38	Health Services	2130	419,073	133,041	84,164	38,230					674,508	658,983
39	Psychological Services	2140									0	
40	Speech Pathology & Audiology Services	2150	564,685	138,641	612	1,339			3,385		708,662	714,608
41	Other Support Services - Pupils (Describe & Itemize)	2190	101,140								101,140	141,500
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,890,782</b>	<b>542,554</b>	<b>84,896</b>	<b>40,830</b>	<b>0</b>	<b>0</b>	<b>3,385</b>	<b>0</b>	<b>2,562,447</b>	<b>2,655,123</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	44,807	71,105	19,855	829			3,270		139,866	117,154
45	Educational Media Services	2220	114,148	14,227	126,326	15,147					269,848	293,055
46	Assessment & Testing	2230	75,578	18,508							94,086	94,147
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>234,533</b>	<b>103,840</b>	<b>146,181</b>	<b>15,976</b>	<b>0</b>	<b>0</b>	<b>3,270</b>	<b>0</b>	<b>503,800</b>	<b>504,356</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	34,070	11,830	43,510	2,449					91,859	111,121
50	Executive Administration Services	2320	194,806	29,013	1,939	2,964		10,897			239,619	219,132
51	Special Area Administration Services	2330	276,707	48,958	1,867	2,368					329,900	330,962
52	Tort Immunity Services	2360 - 2370									0	4,250
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>505,583</b>	<b>89,801</b>	<b>47,316</b>	<b>7,781</b>	<b>0</b>	<b>10,897</b>	<b>0</b>	<b>0</b>	<b>661,378</b>	<b>665,465</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	L
2	<b>Description</b> (Enter Whole Dollars)	<b>Funct #</b>	<b>(100)</b> <b>Salaries</b>	<b>(200)</b> <b>Employee Benefits</b>	<b>(300)</b> <b>Purchased Services</b>	<b>(400)</b> <b>Supplies &amp; Materials</b>	<b>(500)</b> <b>Capital Outlay</b>	<b>(600)</b> <b>Other Objects</b>	<b>(700)</b> <b>Non-Capitalized Equipment</b>	<b>(800)</b> <b>Termination Benefits</b>	<b>(900)</b> <b>Total</b>	<b>Budget</b>
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	2,161,215	695,284	75,706	4,484		3,467			2,940,156	2,723,970
56	Other Support Services - School Admin (Describe & Itemize)	2490	40,239	4,787							45,026	45,586
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,201,454</b>	<b>700,071</b>	<b>75,706</b>	<b>4,484</b>	<b>0</b>	<b>3,467</b>	<b>0</b>	<b>0</b>	<b>2,985,182</b>	<b>2,769,556</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	143,074	29,801				325			173,200	173,513
60	Fiscal Services	2520	205,673	39,181	58,073	89,052		12,416			404,395	414,259
61	Operation & Maintenance of Plant Services	2540	291,683	50,470	143,768	1,834		13,668			501,423	477,132
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	1,555,817	283,136	8,530	1,155,055		5,297			3,007,835	3,243,347
64	Internal Services	2570	149,028	23,480							172,508	171,032
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,345,275</b>	<b>426,068</b>	<b>210,371</b>	<b>1,245,941</b>	<b>0</b>	<b>31,706</b>	<b>0</b>	<b>0</b>	<b>4,259,361</b>	<b>4,479,283</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640	288,778	38,442	15,627	1,354		42			344,243	362,364
71	Data Processing Services	2660	311,240	51,505	255,085	377,411	226,549		35,279		1,257,069	1,130,464
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>600,018</b>	<b>89,947</b>	<b>270,712</b>	<b>378,765</b>	<b>226,549</b>	<b>42</b>	<b>35,279</b>	<b>0</b>	<b>1,601,312</b>	<b>1,492,828</b>
73	Other Support Services (Describe & Itemize)	2900			1,504	2,352					3,856	
74	<b>Total Support Services</b>	<b>2000</b>	<b>7,777,645</b>	<b>1,952,281</b>	<b>836,686</b>	<b>1,696,129</b>	<b>226,549</b>	<b>46,112</b>	<b>41,934</b>	<b>0</b>	<b>12,577,336</b>	<b>12,566,611</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>109,471</b>	<b>47,356</b>	<b>3,147</b>	<b>45,921</b>		<b>2,528</b>	<b>13,726</b>		<b>222,149</b>	<b>165,649</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			892,415			32,903			925,318	928,000
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			4,060			146,394			150,454	8,000
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>896,475</b>			<b>179,297</b>			<b>1,075,772</b>	<b>936,000</b>
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240									0	
89	Payments for Community College Programs - Tuition	4270						51,250			51,250	30,000
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>51,250</b>			<b>51,250</b>	<b>30,000</b>
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
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	Budget
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			896,475			230,547			1,127,022	966,000
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
108	State Aid Anticipation Certificates	5140									0	
109	Other Interest on Short-Term Debt	5150									0	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										
114	<b>Total Direct Disbursements/Expenditures</b>		30,709,556	9,463,385	2,081,764	2,312,615	231,732	4,363,885	205,681	0	49,368,618	49,384,153
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										864,863	
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	43,566	15,932							59,498	52,460
123	Facilities Acquisition & Construction Services	2530			64,494	3,120	5,266				72,880	37,900
124	Operation & Maintenance of Plant Services	2540	3,461,349	642,982	330,876	1,302,996	80,275		20,273		5,838,751	6,034,900
125	Pupil Transportation Services	2550			3,872						3,872	
126	Food Services	2560									0	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>3,504,915</b>	<b>658,914</b>	<b>399,242</b>	<b>1,306,116</b>	<b>85,541</b>	<b>0</b>	<b>20,273</b>	<b>0</b>	<b>5,975,001</b>	<b>6,125,260</b>
128	Other Support Services (Describe & Itemize)	2900									0	
129	<b>Total Support Services</b>	<b>2000</b>	<b>3,504,915</b>	<b>658,914</b>	<b>399,242</b>	<b>1,306,116</b>	<b>85,541</b>	<b>0</b>	<b>20,273</b>	<b>0</b>	<b>5,975,001</b>	<b>6,125,260</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Special Education Programs	4120									0	
134	Payments for CTE Programs	4140									0	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110									0	
142	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
144	State Aid Anticipation Certificates	5140									0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
147	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
148	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										
150	<b>Total Direct Disbursements/Expenditures</b>		3,504,915	658,914	399,242	1,306,116	85,541	0	20,273	0	5,975,001	6,125,260
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										144,555	
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
157	Tax Anticipation Warrants	5110									0	
158	Tax Anticipation Notes	5120									0	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
160	State Aid Anticipation Certificates	5140									0	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						547,156			547,156	512,726
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						1,455,789			1,455,789	1,463,298
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
166	<b>Total Debt Services</b>	<b>5000</b>			0			2,002,945			2,002,945	1,976,024
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										
168	<b>Total Disbursements/ Expenditures</b>				0			2,002,945			2,002,945	1,976,024
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(47,186)	
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			3,179,327	239,279	15,512				3,434,118	3,734,140
177	Other Support Services (Describe & Itemize)	2900									0	
178	<b>Total Support Services</b>	<b>2000</b>	0	0	3,179,327	239,279	15,512	0	0	0	3,434,118	3,734,140
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>			328						328	
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110									0	
183	Payments for Special Education Programs	4120									0	
184	Payments for Adult/Continuing Education Programs	4130									0	
185	Payments for CTE Programs	4140									0	
186	Payments for Community College Programs	4170									0	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	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	L
1	Description	Func	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	(Enter Whole Dollars)	#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	
194	Tax Anticipation Notes	5120									0	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
196	State Aid Anticipation Certificates	5140									0	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	5300										
200	DEBT (Lease/Purchase Principal Retired) <sup>11</sup>										0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		0	0	3,179,655	239,279	15,512	0	0	0	3,434,446	3,734,140
205	Excess (Deficiency) of Receipts/Revenues Over											
206	Disbursements/Expenditures										237,525	
	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
207	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		215,315							215,315	239,091
210	Pre-K Programs	1125		257							257	145
211	Special Education Programs (Functions 1200-1220)	1200		276,929							276,929	291,395
212	Special Education Programs - Pre-K	1225		14,119							14,119	20,009
213	Remedial and Supplemental Programs - K-12	1250		26,404							26,404	38,064
214	Remedial and Supplemental Programs - Pre-K	1275		33,854							33,854	31,789
215	Adult/Continuing Education Programs	1300									0	
216	CTE Programs	1400		4,785							4,785	6,818
217	Interscholastic Programs	1500		29,040							29,040	67,453
218	Summer School Programs	1600		2,469							2,469	4,259
219	Gifted Programs	1650		56							56	44
220	Driver's Education Programs	1700		2,463							2,463	2,585
221	Bilingual Programs	1800		5,665							5,665	5,844
222	Truants' Alternative & Optional Programs	1900		1,442							1,442	1,647
223	Total Instruction	1000		612,798							612,798	709,143
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		20,093							20,093	17,823
227	Guidance Services	2120		33,902							33,902	35,854
228	Health Services	2130		53,897							53,897	54,305
229	Psychological Services	2140		4,823							4,823	5,059
230	Speech Pathology & Audiology Services	2150		8,099							8,099	8,306
231	Other Support Services - Pupils (Describe & Itemize)	2190		7,885							7,885	29,135
232	Total Support Services - Pupils	2100		128,699							128,699	150,482
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		10,345							10,345	12,189
235	Educational Media Services	2220		6,222							6,222	9,163
236	Assessment & Testing	2230		1,079							1,079	1,096
237	Total Support Services - Instructional Staff	2200		17,646							17,646	22,448

**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	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
239	Board of Education Services	2310		6,765							6,765	10,621
240	Executive Administration Services	2320		3,770							3,770	5,671
241	Service Area Administrative Services	2330		61,074							61,074	63,774
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>71,609</b>							<b>71,609</b>	<b>80,066</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
253	Office of the Principal Services	2410		141,334							141,334	148,892
254	Other Support Services - School Administration (Describe & Itemize)	2490		571							571	595
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>141,905</b>							<b>141,905</b>	<b>149,487</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>											
257	Direction of Business Support Services	2510		11,988							11,988	6,134
258	Fiscal Services	2520		42,453							42,453	42,446
259	Facilities Acquisition & Construction Services	2530									0	6,163
260	Operation & Maintenance of Plant Services	2540		755,240							755,240	795,689
261	Pupil Transportation Services	2550									0	
262	Food Services	2560		319,254							319,254	338,023
263	Internal Services	2570		30,855							30,855	32,877
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>1,159,790</b>							<b>1,159,790</b>	<b>1,221,332</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>											
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620									0	
268	Information Services	2630									0	
269	Staff Services	2640		28,990							28,990	34,381
270	Data Processing Services	2660		51,816							51,816	36,156
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>80,806</b>							<b>80,806</b>	<b>70,537</b>
272	Other Support Services (Describe & Itemize)	2900									0	
273	<b>Total Support Services</b>	<b>2000</b>		<b>1,600,455</b>							<b>1,600,455</b>	<b>1,694,352</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		6,795							6,795	5,498
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150									0	
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
288	<b>Total Disbursements/Expenditures</b>			2,220,048				0			2,220,048	2,408,993
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(507,730)	
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					132,674				132,674	132,674
295	Other Support Services (Describe & Itemize)	2900									0	
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	132,674	0	0	0	132,674	132,674
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
299	Payments to Other Govt Units (In-State)	4100									0	
300	Payments for Special Education Programs	4120									0	
301	Payments for CTE Programs	4140									0	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
305	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	132,674	0	0	0	132,674	132,674
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(132,647)	
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			753,033						753,033	625,000
314	Unemployment Insurance Payments	2363			31,297						31,297	42,000
315	Insurance Payments (Regular or Self-Insurance)	2364			231,098						231,098	202,000
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			67,542						67,542	260,000
321	Property Insurance (Buildings & Grounds)	2371			126,553						126,553	115,000
322	Vehicle Insurance (Transportation)	2372			54,849						54,849	50,000
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	1,264,372	0	0	0	0	0	1,264,372	1,294,000
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
326	Tax Anticipation Warrants	5110									0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
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	Budget
328	Other Interest or Short-Term Debt	5150									0	
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
331	<b>Total Disbursements/Expenditures</b>		0	0	1,264,372	0	0	0	0	0	1,264,372	1,294,000
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										227,268	
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			199,051		201,433				400,484	275,000
338	Operation & Maintenance of Plant Services	2540									0	
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	199,051	0	201,433	0	0	0	400,484	275,000
340	Other Support Services (Describe & Itemize)	2900									0	
341	<b>Total Support Services</b>	<b>2000</b>	0	0	199,051	0	201,433	0	0	0	400,484	275,000
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110									0	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
352	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
354	<b>Total Disbursements/Expenditures</b>		0	0	199,051	0	201,433	0	0	0	400,484	275,000
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(160,465)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is CASH</i>		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2015</b>											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		0	0	0	0	0	0	0	0		0
35	<b>Ending Balance June 30, 2016</b>		0									
36	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23 used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
37	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>											
38												
39												
40												
41												
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	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	12,118,802	731,370	11,387,432	12,258,971	11,527,601
5	Operations & Maintenance	2,376,235	143,407	2,232,828	2,403,720	2,260,313
6	Debt Services **	1,950,825	265,044	1,685,781	4,442,555	4,177,511
7	Transportation	950,494	57,363	893,131	961,488	904,125
8	Municipal Retirement	629,426	50,221	579,205	841,783	791,562
9	Capital Improvements	0		0		0
10	Working Cash	237,623	14,341	223,282	240,372	226,031
11	Tort Immunity	1,478,311	88,597	1,389,714	1,485,018	1,396,421
12	Fire Prevention & Safety	237,623	14,341	223,282	240,372	226,031
13	Leasing Levy	237,623	14,341	223,282	240,372	226,031
14	Special Education	190,099	11,473	178,626	192,298	180,825
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	592,362	48,443	543,919	811,977	763,534
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	20,999,423	1,438,941	19,560,482	24,118,926	22,679,985
20						
21						
22						

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

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

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)	<b>Outstanding</b> Beginning 07/01/15	<b>Issued 07/01/15</b> Through 06/30/16	<b>Retired 07/01/15</b> Through 06/30/16	<b>Outstanding</b> Ending 06/30/16					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>									
4	<b>ANTICIPATION NOTES (CPPRT)</b>									
5	<b>Total CPPRT Notes</b>				0					
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
7	Educational Fund				0					
8	Operations & Maintenance Fund				0					
9	Debt Services - Construction				0					
10	Debt Services - Working Cash				0					
11	Debt Services - Refunding Bonds				0					
12	Transportation Fund				0					
13	Municipal Retirement/Social Security Fund				0					
14	Fire Prevention & Safety Fund				0					
15	Other - (Describe & Itemize)				0					
16	<b>Total TAWs</b>	0	0	0	0					
17	<b>TAX ANTICIPATION NOTES (TAN)</b>									
18	Educational Fund				0					
19	Operations & Maintenance Fund				0					
20	Fire Prevention & Safety Fund				0					
21	Other - (Describe & Itemize)				0					
22	<b>Total TANs</b>	0	0	0	0					
23	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>				0					
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
26	<b>Total GSAACs (All Funds)</b>				0					
27	<b>OTHER SHORT-TERM BORROWING</b>									
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>				0					
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning 07/1/15</b>	<b>Issued 7/1/15 thru 6/30/16</b>	<b>Any differences described and itemized</b>	<b>Retired 7/1/15 thru 6/30/16</b>	<b>Outstanding Ending 6/30/16</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	2003A QZAB Debt Certificates	05/13/03	1,200,000	7	196,906			65,635	131,271	131,271
32	2003 QZAB Debt Certificates	04/15/03	1,648,387	7	270,461			90,154	180,307	180,307
33	2011 Working Cash Bonds	07/28/11	6,000,000	1	5,500,000			1,300,000	4,200,000	4,200,000
34	2013A Working Cash Bonds	03/05/13	9,750,000	1	9,750,000				9,750,000	9,750,000
35	2013B General Obligation School Bonds	03/05/13	2,115,000	3	2,115,000				2,115,000	2,115,000
36	2015 Working Cash Bonds	08/11/15	5,165,000	1		5,073,153	91,847		5,165,000	3,295,666
37	Capital Lease - Lighting	02/10/12	89,518	8	38,425		(18,748)		19,677	19,677
38	Capital Lease - Technology Equipment	04/01/16	215,365	8	142,017		(70,091)		71,926	71,926
39	Capital Lease - Technology Equipment	05/03/16	510,126	8			510,126		510,126	510,126
40	Capital Lease - Copiers	04/01/16	118,174	8			105,522		105,522	105,522
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			26,811,570		18,012,809	5,073,153	618,656	1,455,789	22,248,829	20,379,495
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	Qualified Zone Academy				
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other	Capital Lease				
54	3. Refunding Bonds		6. Building Bonds		9. Other					

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

	A	B	C	D	E	F	G	H	I	J	K			
1	<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				190,099							
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										62,515	
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		190,099		0		0		62,515	
13	<b>DISBURSEMENTS:</b>													
14	Instruction		10 or 50-1000											
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		0		0		0		0	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>				0		190,099		0		0		62,515	
25	<b>Reserved Fund Balance</b>		714											
26	<b>Unreserved Fund Balance</b>		730		0		190,099		0		0		62,515	
27														
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>													
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?													
31	If yes, list in the aggregate the following:													
32	Total Claims Payments:													
32	Total Reserve Remaining:													
33	Using the following categories, list all other Tort Immunity expenditures <b>not</b>													
34	included in line 30 above. Include the total dollar amount for each category.													
35	<b>Expenditures:</b>													
36	Workers' Compensation Act and/or Workers' Occupational Disease Act													
37	Unemployment Insurance Act													
38	Insurance (Regular or Self-Insurance)													
39	Risk Management and Claims Service													
40	Judgments/Settlements													
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction													
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)													
43	Legal Services													
44	Principal and Interest on Tort Bonds													
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <b>only if</b> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances													
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <b>other</b> than Tort Immunity Fund (80).													
48	<sup>b</sup> 55 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 (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning 7/1/15</b>	<b>Add: Additions 2015-2016</b>	<b>Less: Deletions 2015-2016</b>	<b>Cost Ending 6/30/16</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/15</b>	<b>Add: Depreciation Allowable 2015-2016</b>	<b>Less: Depreciation Deletions 2015-2016</b>	<b>Accumulated Depreciation Ending 6/30/16</b>	<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	388,387			388,387						388,387
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	54,457,090	223,308		54,680,398	50	22,769,649	803,935		23,573,584	31,106,814
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,986,884	116,065		4,102,949	20	1,908,751	123,157		2,031,908	2,071,041
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	18,948,343	459,034		19,407,377	10	14,847,075	745,119		15,592,194	3,815,183
13	5 Yr Schedule	252	901,345	95,787		997,132	5	743,693	79,830		823,523	173,609
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>				0	--					0
16	<b>Total Capital Assets</b>	<b>200</b>	<b>78,682,049</b>	<b>894,194</b>	<b>0</b>	<b>79,576,243</b>		<b>40,269,168</b>	<b>1,752,041</b>	<b>0</b>	<b>42,021,209</b>	<b>37,555,034</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				225,954	10		22,595			
18	<b>Allowable Depreciation</b>								1,774,636			

	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		\$	49,368,618
9	O&M	Expenditures 15-22, L150	Total Expenditures			5,975,001
10	DS	Expenditures 15-22, L168	Total Expenditures			2,002,945
11	TR	Expenditures 15-22, L204	Total Expenditures			3,434,446
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			2,220,048
13	TORT	Expenditures 15-22, L331	Total Expenditures			1,264,372
14			<b>Total Expenditures</b>		\$	<b>64,265,430</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)			148,212
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			13,680
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			353,354
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			770,358
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			85,541
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			4,032,098
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			208,423
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,127,022
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			231,732
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			205,681
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			85,541
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			20,273
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,455,789
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			328
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			15,512
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			257
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			14,119
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			33,854
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			2,469
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			6,795
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>8,811,038</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>55,454,392</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>5,689.37</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>9,747.02</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	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
82						
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		21,527
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		440,768
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		99,720
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		61,758
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)		6,281
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		85,186
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		0
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		4,157,766
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		120,923
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		59,810
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		22,529
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		62,515
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		2,148,666
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		0
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		2,565,982
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		2,223,158
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,161,577
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		108,633
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		59,019
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		343,431
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		131,016
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		544,252
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)		48,225
174						
175				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>14,472,742</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>40,981,650</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>1,774,636</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>42,756,286</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>5,689.37</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>7,515.12</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	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required)</i> .							
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		35,899,705		35,899,705		
20	<b>Support Services:</b>							
21	Pupil	2100		2,687,761		2,687,761		
22	Instructional Staff	2200		518,176		518,176		
23	General Admin.	2300		1,997,359		1,997,359		
24	School Admin	2400		3,127,087		3,127,087		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	185,188	59,498	185,188	59,498		
27	Fiscal Services	2520	446,848	0	446,848	0		
28	Oper. & Maint. Plant Services	2540		6,994,866	6,994,866	0		
29	Pupil Transportation	2550		3,422,478		3,422,478		
30	Food Services	2560		2,266,886		2,266,886		
31	Internal Services	2570	203,363	0	203,363	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	373,233	0	373,233	0		
37	Data Processing Services	2660	1,047,057	0	1,047,057	0		
38	<b>Other:</b>	2900		3,856		3,856		
39	<b>Community Services</b>	3000		215,546		215,546		
40	<b>Total</b>		2,255,689	57,193,218	9,250,555	50,198,352		
41			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
42			Total Indirect Costs:	2,255,689	Total Indirect costs:	9,250,555		
43			Total Direct Costs:	57,193,218	Total Direct Costs:	50,198,352		
44			=	<b>3.94%</b>	=	<b>18.43%</b>		
45								

	A	B	C	D	E	F	G	
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>							
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>							
3	<b>Fiscal Year Ending June 30, 2016</b>							
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>							
6	Granite City CUSD 9							
7	41057009026							
8	<input type="checkbox"/>	<i>Check if the schedule is not applicable.</i>						
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →							
10	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>			
					(Limit text to 200 characters, for additional space use line 33 and 38)			
11	Curriculum Planning							
12	Custodial Services							
13	Educational Shared Programs							
14	Employee Benefits			X	X	Alton #11, Cahokia #187, Calhoun #40, Columbia #44		
15	Energy Purchasing							
16	Food Services							
17	Grant Writing							
18	Grounds Maintenance Services							
19	Insurance			X	X	Alton #11, Cahokia #187, Collinsville #10, Columbia #4		
20	Investment Pools							
21	Legal Services							
22	Maintenance Services							
23	Personnel Recruitment							
24	Professional Development							
25	Shared Personnel							
26	Special Education Cooperatives							
27	STEM (science, technology, engineering and math) Program Offerings							
28	Supply & Equipment Purchasing							
29	Technology Services							
30	Transportation							
31	Vocational Education Cooperatives							
32	All Other Joint/Cooperative Agreements			X	X	Madison County Region #1, Madison #12, Venice #3		
33	Other							
34								
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>							
36								
37								
38								
40	<u>Additional space for Column (E) - Name of LEA :</u>							
41	Employee Benefits (continued) - Collinsville #10, Edwardsville #7, Madison #12, Roxana #1, Venice #3, Madison County Region #1							
42	Insurance (continued) - Edwardsville #7, Madison #12, Roxana #1, Venice #3, East Alton/Wood River #14, Marissa #40, Jacksonville #117, Madison County Region #1							
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: Granite City CUSD 9

RCDT Number: 41-057-0090-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	239,619		239,619			0
2. Special Area Administration Services	2330	329,900		329,900			0
3. Other Support Services - School Administration	2490	45,026		45,026			0
4. Direction of Business Support Services	2510	173,200	59,498	232,698			0
5. Internal Services	2570	172,508		172,508			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		960,253	59,498	1,019,751	0	0	0
<b>9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							Enter Budget Data

**CERTIFICATION**

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

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

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

\_\_\_\_\_  
*Date*

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

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

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

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

	<u>Fund 10</u>	<u>Fund 20</u>	<u>Fund 30</u>	<u>Fund 40</u>	<u>Fund 50</u>	<u>Fund 70</u>	<u>Fund 80</u>	<u>Fund 90</u>
Page 9 - Line 17								
Interest on RE taxes	378	72	54	29	36	7	45	7
Page 10 - Line 72								
Banquet sales and IOU's	6,589	-	-	-	-	-	-	-
Page 10 - Line 74								
Rebates	3,478	-	-	-	-	-	-	-
Other food service	1,274	-	-	-	-	-	-	-
	<u>4,752</u>	-	-	-	-	-	-	-
Page 10 - Line 81								
Other school reimbursements	1,508	-	-	-	-	-	-	-
Saturday Scholars	5,315	-	-	-	-	-	-	-
	<u>6,823</u>	-	-	-	-	-	-	-
Page 10 - Line 92								
Lost books, obligations, late fees	6,281	-	-	-	-	-	-	-
Page 11 - Line 107								
Reissuance of outstanding checks	24,837	-	-	-	-	-	-	-
Flex spending fees	126	-	-	-	-	-	-	-
Jury duty	740	360	-	-	-	-	-	-
Cell phone fees - personal use	235	460	-	-	-	-	-	-
Running Start program - SWIC	51,250	-	-	-	-	-	-	-
Other miscellaneous income	2,435	-	-	-	-	-	-	-
Coolidge tutoring program	2,007	-	-	-	-	-	-	-
IDEA lab - gifted program	3,350	-	-	-	-	-	-	-
ROE - Homeless services reimbursement	2,869	-	-	-	-	-	-	-
Retiree insurance premiums	195,056	-	-	-	-	-	-	-
Miscellaneous local grants	2,750	-	-	-	-	-	-	-
Other local revenue	141,329	19,972	-	-	-	-	-	-
Reimbursements	17,281	-	-	-	-	-	-	-
Granite City High School - CEO program	32,162	-	-	-	-	-	-	-
Young authors	280	-	-	-	-	-	-	-
	<u>476,707</u>	<u>20,792</u>	-	-	-	-	-	-
Page 13 - Line 200								
NSLP equipment assistance grant	48,354	-	-	-	-	-	-	-
Page 13 - Line 227								
Title III - Perkins	59,019	-	-	-	-	-	-	-
Page 14 - Line 272								
Rehabilitation Services - Vocational Rehabilitation Grants	48,225	-	-	-	-	-	-	-
Page 15 - Line 41								
Building aides	99,582	-	-	-	-	-	-	-
Cafeteria aides	1,559	-	-	-	-	-	-	-
	<u>101,141</u>	-	-	-	-	-	-	-
Page 16 - Line 56								
Department heads	40,239	4,787	-	-	-	-	-	-
Page 16 - Line 83								
Registration fees - gov't units	-	-	4,060	146,394	-	-	-	-
Page 19 - Line 231								
Building aides	-	7,765	-	-	-	-	-	-
Cafeteria aides	-	120	-	-	-	-	-	-
	-	<u>7,885</u>	-	-	-	-	-	-
Page 20 - Line 254								
Department heads	-	571	-	-	-	-	-	-
Page 25 - Line 36								
Series 2015 Working Cash Bond issuance fees	91,847	-	-	-	-	-	-	-
Page 25 - Line 37								
Repayment of capital lease principal	(18,748)	-	-	-	-	-	-	-
Page 25 - Line 38								
Repayment of capital lease principal	(70,091)	-	-	-	-	-	-	-
Page 25 - Line 39								
Inception of capital lease	510,126	-	-	-	-	-	-	-
Page 25 - Line 40								
Inception of capital lease	118,174	-	-	-	-	-	-	-
Repayment of capital lease principal	(12,652)	-	-	-	-	-	-	-
	<u>105,522</u>	-	-	-	-	-	-	-

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>	50,233,481	6,119,556	3,671,971	245,450	60,270,458		
7	<b>Direct Expenditures</b>	49,368,618	5,975,001	3,434,446		58,778,065		
8	<b>Difference</b>	864,863	144,555	237,525	245,450	<b>1,492,393</b>		
9	<b>Fund Balance - June 30, 2016</b>	5,883,441	477,477	1,220,232	6,817,732	<b>14,398,882</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?	CASH
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	ENTER BUDGET DATA!

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

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

DISTRICT/JOINT AGREEMENT NAME <b>Granite City CUSD 9</b>	RCDT NUMBER <b>41-057-0090-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>065-023270</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Schowalter &amp; Jabouri, P.C.</b> <b>11878 Gravois Road</b> <b>St. Louis MO 63127</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>1947 Adams Street</b> <b>Granite City</b> <b>IL 62040</b>		E-MAIL ADDRESS: <b>jtorti@sjcpa.com</b>	
		NAME OF AUDIT SUPERVISOR <b>James K. Torti, CPA</b>	
		CPA FIRM TELEPHONE NUMBER <b>314-849-4999</b>	FAX NUMBER <b>314-849-3486</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)

**Granite City CUSD 9**  
**41-057-0090-26**  
**SINGLE AUDIT INFORMATION CHECKLIST**

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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

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

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

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

**Granite City CUSD 9  
41-057-0090-26**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 7,245,672
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		266,011
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(544,252)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 6,967,431</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

Reason for Adjustment:

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**ADJUSTED AFR FEDERAL REVENUES** \$ 6,967,431

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 6,967,431

**Adjustments to SEFA Federal Revenues:**

Reason for Adjustment:

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**ADJUSTED SEFA FEDERAL REVENUE:** \$ 6,967,431

**DIFFERENCE:** \$ -

**Granite City CUSD 9**  
**41-057-0090-26**  
**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)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
U.S. Department of Education									
Passed through Illinois State Board of Education:									
Title I - Low Income *(M)	84.010A	2015-4300	1,475,154	761,232	2,339,710	-103,324		2,236,386	2,488,205
Title I - Low Income *(M)	84.010A	2016-4300		1,461,926		2,174,910			2,267,399
Subtotal CFDA 84.010A			1,475,154	2,223,158	2,339,710	2,071,586			
Title II - Teacher Quality	84.367A	2015-4932	277,026	193,109	466,226	3,909		470,135	542,825
Title II - Teacher Quality	84.367A	2016-4932		150,322		231,591			443,949
Subtotal CFDA 84.367A			277,026	343,431	466,226	235,500			
Passed through Illinois Department of Human Services:									
Rehabilitation Services - Vocational Rehabilitation Grants	84.126	46CUD00014		48,225		48,225			
Passed through Madison County Career and Tech Ed Sys:									
Title III - Perkins	84.048			59,019		59,019			
Passed through the Region I Special Education District:									
IDEA Preschool Flow Through *(M)	84.173A	2015-4600	4,032	22,320	64,352	-			
IDEA Preschool Flow Through *(M)	84.173A	2016-4600		38,059		62,336			
IDEA Part B Flow Through *(M)	84.027A	2015-4620	511,531	492,696	908,741	-			
IDEA Part B Flow Through *(M)	84.027A	2016-4620		668,881		973,843			
Passed through Illinois State Board of Education:									
IDEA - Room & Board *(M)	84.027A	2015-4625	43,746	48,860	43,746	48,860			
IDEA - Room & Board *(M)	84.027A	2016-4625		59,773		59,773			
Subtotal CFDA 84.027A			555,277	1,270,210	952,487	1,082,476			
Subtotal CFDA 84.173A			4,032	60,379	64,352	62,336			

Total Special Education Cluster			559,309	1,330,589	1,016,839	1,144,812		
TOTAL U.S. DEPARTMENT OF EDUCATION			2,311,489	4,004,422	3,822,775	3,559,142		
U.S. Department of Health and Human Services								
Passed through Illinois Department of Healthcare & Family Services and Region 1 Special Education District:								
Medicaid Administrative Outreach	93,778			131,016		131,016		
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				131,016		131,016		
U.S. Department of Agriculture								
Passed through Illinois State Board of Education:								
National School Lunch Program *(M)	10.555	2015-4210	1,437,974	354,885	1,437,974	354,885		
National School Lunch Program *(M)	10.555	2016-4210		1,564,068		1,564,068		
National School Breakfast Program *(M)	10.553	2015-4220	433,664	104,828	433,664	104,828		
National School Breakfast Program *(M)	10.553	2016-4220		479,006		479,006		
Summer Food Service Program *(M)	10.559	2015-4225		9,805		9,805		
USDA Food Distribution *(M)	10.555			239,210		239,210		
Department of Defense Fruits and Vegetables *(M)	10.555			26,801		26,801		
Subtotal CFDA 10.553			433,664	583,834	433,664	583,834		
Subtotal CFDA 10.555			1,437,974	2,184,964	1,437,974	2,184,964		
Subtotal CFDA 10.559				9,805		9,805		
Total Child Nutrition Cluster			1,871,638	2,778,603	1,871,638	2,778,603		
Fresh Fruit and Vegetables Program	10.582	2015-4240	35,006	5,036	35,006	5,036		
NSLP Equipment Assistance Grant	10.579	2015-4260		48,354		48,354		
TOTAL U.S. DEPARTMENT OF AGRICULTURE			1,906,644	2,831,993	1,906,644	2,831,993		
TOTAL			4,218,133	6,967,431	5,729,419	6,522,151		

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

**\* NEW - Also include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

**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. §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.

**Granite City CUSD 9  
41-057-0090-26**

**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 Granite City Community Unit No. 9 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: 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, the District provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
Note 3: Insurance		
The District did not have any federal insurance in effect during the fiscal year ended June 30, 2016.		
Note 3: Loan/Loan Guarantees:		
The District did not have any loans or loan guarantees outstanding as of June 30, 2016.		

**Note 4: Non-Cash Assistance**

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

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$266,011</u>
OTHER NON-CASH ASSISTANCE	<u>\$0</u>

**Note 5: 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 note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)
- <sup>7</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee. §200.510 (b)(2)

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Adverse (Because of Regulatory Basis of Accounting)  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

Type of auditor's report issued on compliance for major programs: Qualified (for Title I program and  
Special Education Cluster)  
Unmodified (for Child Nutrition Cluster)  
(Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §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>
84.010A	Title I - Low Income
84.027A, 84.173A	Special Education Cluster
10.553, 10.555, 10.559	Child Nutrition Cluster

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.



**Granite City CUSD 9**  
**41-057-0090-26**  
**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- 001      **2. THIS FINDING IS:**       New       Repeat from Prior year?  
Year originally reported?      2008

**3. Federal Program Name and Year:**      \_\_\_\_\_ Title I - Low Income \_\_\_\_\_

**4. Project No.:**      2015-4300 & 2016-4300      **5. CFDA No.:**      84.010A

**6. Passed Through:**      Illinois State Board of Education

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

**8. Criteria or specific requirement (including statutory, regulatory, or other citation)**  
 The Illinois State Board of Education requires that pass through entities report accurate financial information in the form of expenditure reports that are supported by the general ledger.

**9. Condition<sup>15</sup>**  
 The final expenditure report for Project No. 2015-4300 and the June 30, 2016 expenditure report for Project 2016-4300 did not agree to the District's books and records.

**10. Questioned Costs<sup>16</sup>**  
Project No. 2015-4300  
 Instruction - Salaries - \$1,081  
  
Project No. 2016-4300  
 Community Services - Salaries - \$201

**11. Context<sup>17</sup>**  
 Questioned costs of \$1,081 for Project No. 2015-4300 represent approximately 0.05% of total expenditures claimed on the final expenditure report. Questioned costs of \$201 for Project No. 2016-4300 represent approximately 0.01% of total expenditures claimed on the June 30, 2016 expenditure report.

**12. Effect**  
 This condition increases the risk that the District could report incorrect or unallowable expenditures on its expenditure reports, which may be subject to disallowance by the cognizant oversight agency. Questioned costs \$1,282 resulted from this condition.

**13. Cause**  
 Adequate procedures were not in place to ensure that required administrative responsibilities, including the filing of accurate expenditure reports, were being completed.

**14. Recommendation**  
 We recommend the District implement procedures to ensure that expenditure reports are filed accurately.

**15. Management's response<sup>18</sup>**  
 The District will implement additional controls in order to ensure that all requirements are being met.

**For ISBE Review**

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

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

3. Federal Program Name and Year: \_\_\_\_\_ Title I - Low Income

4. Project No.: \_\_\_\_\_ **2016-4300**      5. CFDA No.: \_\_\_\_\_ **84.010A**

6. Passed Through: \_\_\_\_\_ **Illinois State Board of Education**

7. Federal Agency: \_\_\_\_\_ **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the Uniform Guidance) requires that when employees work on multiple activities, the distribution of their salaries or wages must be supported by personnel activity reports or a statistical sampling system that has been approved by the cognizant federal agency. The Uniform Guidance also requires that where employees are expected to work solely on a single funding award, charges for their salaries must be supported by at least semi-annual certifications that they worked solely on that program for the period covered by the certification.

9. Condition<sup>15</sup>  
 The District did not correctly document the distribution of salaries and wages to the program. During the year ended June 30, 2016, the District completed the first semester's bi-annual certifications in August and the second semester's bi-annual certifications in January. Certifications are required to be completed "after the fact". In addition, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the program during the second semester.

10. Questioned Costs<sup>16</sup>  
 None

11. Context<sup>17</sup>  
 A sample of 25 individuals was selected for audit. Of the 25 individuals selected for testing, bi-annual certifications for the first semester were performed for each of the 25 selected employees in August. Bi-annual certifications for the second semester were performed for 13 of the 25 selected employees in January. The District was not able to provide documentation to show that bi-annual certifications were prepared for the remaining 12 individuals selected for testing for the second semester.

12. Effect  
 The condition increases the risk that the District could report unallowable expenditures related to federal grant programs which could lead to expenditures being disallowed by the cognizant oversight agency.

13. Cause  
 Adequate procedures were not in place to ensure that required administrative responsibilities, including ensuring that bi-annual certifications were completed and maintained, were being completed.

14. Recommendation  
 We recommend the District implement procedures to ensure that all bi-annual certifications are performed and that copies of this documentation is retained.

15. Management's response<sup>18</sup>  
 The District will implement additional controls in order to ensure that all bi-annual certifications are performed and retained.

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**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? 2015

3. Federal Program Name and Year: Special Education Cluster

4. Project No.: 2016-4600 & 2016-4620 5. CFDA No.: 84.027A & 84.173A

6. Passed Through: Illinois State Board of Education

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

8. Criteria or specific requirement (including statutory, regulatory, or other citation)  
 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the Uniform Guidance) requires that when employees work on multiple activities, the distribution of their salaries or wages must be supported by personnel activity reports or a statistical sampling system that has been approved by the cognizant federal agency. The Uniform Guidance also requires that where employees are expected to work solely on a single funding award, charges for their salaries must be supported by at least semi-annual certifications that they worked solely on that program for the period covered by the certification.

9. Condition<sup>15</sup>

The District did not correctly document the distribution of salaries and wages to the program. During the year ended June 30, 2016, the District completed the first semester's bi-annual certifications in October. Certifications are required to be completed "after the fact". In addition, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the program during the year.

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

None

11. Context<sup>17</sup>

A sample of 26 individuals was selected for audit. Of the 26 individuals selected for testing, bi-annual certifications for the first semester were performed for 10 of the 26 selected employees in October. The District was not able to provide documentation to show that bi-annual certifications were prepared for the remaining 16 individuals selected for testing for the first semester and for the 26 individuals selected for testing for the second semester.

12. Effect

The condition increases the risk that the District could report unallowable expenditures related to federal grant programs which could lead to expenditures being disallowed by the cognizant oversight agency.

13. Cause

Adequate procedures were not in place to ensure that required administrative responsibilities, including ensuring that bi-annual certifications were completed and maintained, were being completed.

14. Recommendation

We recommend the District implement procedures to ensure that all bi-annual certifications are performed and that copies of this documentation is retained.

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

The District will implement additional controls in order to ensure that all bi-annual certifications are performed and retained.

**For ISBE Review**

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

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

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**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- 004** 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_ **Special Education Cluster**

4. Project No.: \_\_\_\_\_ **2016-4620** 5. CFDA No.: \_\_\_\_\_ **84.027A**

6. Passed Through: \_\_\_\_\_ **Illinois State Board of Education**

7. Federal Agency: \_\_\_\_\_ **U.S. Department of Education**

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

The Illinois State Board of Education requires that pass through entities report accurate financial information in the form of expenditure reports that are supported by the general ledger and included in the approved program budget.

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

The June 30, 2016 expenditure report for Project 2016-4620 did not agree to the District's books and records. In addition, the amount claimed in the Payments to Other Governmental Units - Other Objects cell of \$8,111 was not included in the approved program budget and are included in the questioned costs below as this amount was also not supported by the District's books and records.

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

Project No. 2016-4620

Instruction - Supplies and Materials - \$776

Instruction - Non-capitalized Equipment - \$7,799

Health Services - Supplies and Materials - \$356

Operation of Maintenance of Plant Services - Salaries - \$1,013

Food Services - Supplies and Materials - \$34

Payments to Other Governmental Units - Other Objects - \$8,111

Total Questioned Costs for Project No. 2016-4620 - \$18,089

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

Questioned costs of \$18,089 for Project No. 2016-4620 represent approximately 1.9% of total expenditures claimed June 30, 2016 expenditure report

**12. Effect**

This condition increases the risk that the District could report incorrect or unallowable expenditures on its expenditure reports, which may be subject to disallowance by the cognizant oversight agency. Questioned costs \$18,089 resulted from this condition.

**13. Cause**

Adequate procedures were not in place to ensure that required administrative responsibilities, including the filing of accurate expenditure reports, were being completed.

**14. Recommendation**

We recommend the District implement procedures to ensure that expenditure reports are filed accurately.

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

The District will implement additional controls in order to ensure that all requirements are being met.

**For ISBE Review**

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

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

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2016**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
2015-001	The final expenditure report for Project No. 2014-4300 and the June 30, 2015 expenditure report for Project No. 2015-4300 did not agree to the District's books and records.	2016-001
2015-002	During the year ended June 30, 2015, the District was not able to provide documentation to support all of the amounts used to calculate the allocation of Title I services.	Implemented
2015-003	During the year ended June 30, 2015, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the Title II - Teacher Quality program.	Not repeated
2015-004	During the year ended June 30, 2015, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the Special Education program.	2016-003

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

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

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

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 001**

Condition:

The final expenditure report for Project No. 2015-4300 and the June 30, 2016 expenditure report for Project 2016-4300 did not agree to the District's books and records.

Plan:

The District will implement additional controls in order to ensure that expenditure reports are supported by the books and records.

Anticipated Date of Completion: June 30, 2017

Name of Contact Person: Zack Suhre

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**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 District did not correctly document the distribution of salaries and wages to the program. During the year ended June 30, 2016, the District completed the first semester's bi-annual certifications in August and the second semester's bi-annual certifications in January. Certifications are required to be completed "after the fact". In addition, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the program during the second semester.

Plan:

The District will implement additional controls in order to ensure that the distribution of salaries and wages to the program is properly completed and documented.

Anticipated Date of Completion: June 30, 2017

Name of Contact Person: Zack Suhre

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**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 did not correctly document the distribution of salaries and wages to the program. During the year ended June 30, 2016, the District completed the first semester's bi-annual certifications in October. Certifications are required to be completed "after the fact". In addition, the District was not able to provide documentation to show that bi-annual certifications were prepared for all employees who worked solely on the program during the year.

Plan:

The District will implement additional controls in order to ensure that the distribution of salaries and wages to the program is properly completed and documented.

Anticipated Date of Completion: June 30, 2017

Name of Contact Person: Zack Suhre

Management Response: None

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

**Granite City CUSD 9**  
**41-057-0090-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 004**

Condition:

The June 30, 2016 expenditure report for Project 2016-4620 did not agree to the District's books and records. In addition, the amount claimed in the Payments to Other Governmental Units - Other Objects cell of \$8,111 was not included in the approved program budget, and are included in the questioned costs below as this amount was also not supported by the District's books and records.

Plan:

The District will implement additional controls in order to ensure that expenditure reports are supported by the books and records and that only budgeted expenditures are claimed for reimbursement.

Anticipated Date of Completion: June 30, 2017

Name of Contact Person: Zack Suhre

Management Response: None

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