

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/JA15

School District
 Joint Agreement

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, 2015


School District/Joint Agreement Information	Accounting Basis:	Certified Public Accountant Information									
<p><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.) School District/Joint Agreement Number: 34-049-1060-02</p> <p>County Name: LAKE</p> <p>Name of School District/Joint Agreement: BANNOCKBURN SCHOOL DISTRICT #106</p> <p>Address: 2165 TELEGRAPH ROAD</p> <p>City: BANNOCKBURN</p> <p>Email Address: shermann@bannockburnschool.org</p> <p>Zip Code: 60015-1593</p>	<p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p><u>Filing Status:</u> Submit electronic AFR directly to ISBE</p> <p>Click on the Link to Submit: Send ISBE a File</p> <p>0</p> <p><u>A-133 Single Audit Status:</u></p> <table border="0"> <tr> <td><input type="checkbox"/> YES</td> <td><input checked="" type="checkbox"/> NO</td> <td>Are Federal expenditures greater than \$500,000?</td> </tr> <tr> <td><input type="checkbox"/> YES</td> <td><input checked="" type="checkbox"/> NO</td> <td>Is all A-133 Single Audit information completed and attached?</td> </tr> <tr> <td><input type="checkbox"/> YES</td> <td><input checked="" type="checkbox"/> NO</td> <td>Were any financial statement or federal awards findings issued?</td> </tr> </table> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Are Federal expenditures greater than \$500,000?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Is all A-133 Single Audit information completed and attached?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Were any financial statement or federal awards findings issued?	<p><u>Certified Public Accountant Information</u></p> <p>Name of Auditing Firm: EDER, CASELLA & CO.</p> <p>Name of Audit Manager: MICHELE CASELLA-DERCOLE</p> <p>Address: 6400 WEST ELM STREET, SUITE 203</p> <p>City: MCHENRY State: IL Zip Code: 60050</p> <p>Phone Number: 815-344-1300 Fax Number: 815-344-1320</p> <p>IL License Number: 060-004991 Expiration Date: 1/1/2016</p> <p>Email Address: CPAS@EDERCASELLA.COM</p> <p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Are Federal expenditures greater than \$500,000?									
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Is all A-133 Single Audit information completed and attached?									
<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	Were any financial statement or federal awards findings issued?									
<p><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><u>Township Treasurer (Cook County only)</u> Name of Township:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print): Scott Herrmann</p> <p>Email Address: shermann@bannockburnschool.org</p> <p>Telephone: 847-945-5900 Fax Number: 847-945-5909</p> <p>Signature & Date: </p>									
<p>This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100). ISBE Form SD50-35/JA50-60 (05/15)</p> <p>This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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).</p>											

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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 A-133](#)

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 FY14 AFR (ISBE FORM 50-36), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-38). Explain in the comments box below.
ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2014, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

EDER, CASELLA & CO.

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

10/22/2015

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M			
1	FINANCIAL PROFILE INFORMATION															
2																
3	<i>Required to be completed for School Districts only.</i>															
4																
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)															
6																
7	Tax Year <u>2014</u>		Equalized Assessed Valuation (EAV):		197,838,290											
8																
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash							
10	Rate(s):		0.022505		+		0.005500		+		0.000907		=	0.028910	0.000489	
11																
12																
13	B. Results of Operations *															
14																
15	Receipts/Revenues		Disbursements/Expenditures		Excess/(Deficiency)		Fund Balance									
16	6,635,674		4,505,037		2,130,637		11,381,188									
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.															
18																
19																
20	C. Short-Term Debt **															
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates							
22	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	D. Long-Term Debt															
29	Check the applicable box for long-term debt allowance by type of district.															
30																
31	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				13,650,842										
32	<input type="checkbox"/>	b. 13.8% for unit districts.														
33																
34	Long-Term Debt Outstanding:															
35																
36	<input type="checkbox"/>	c. Long-Term Debt (Principal only)				Acct										
37		Outstanding:.....				511		0								
38																
39																
40	E. Material Impact on Financial Position															
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.															
42	Attach sheets as needed explaining each item checked.															
43																
44	<input type="checkbox"/>	Pending Litigation														
45	<input type="checkbox"/>	Material Decrease in EAV														
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment														
47	<input type="checkbox"/>	Adverse Arbitration Ruling														
48	<input type="checkbox"/>	Passage of Referendum														
49	<input type="checkbox"/>	Taxes Filed Under Protest														
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)														
52																
53	Comments:															
54																
55																
56																
57																
58																
59																
60																
61																

A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q
ESTIMATED FINANCIAL PROFILE SUMMARY															
(Go to the following website for reference to the Financial Profile) www.isbe.net/sfms/p/profile.htm															
1	District Name: BANNOCKBURN SCHOOL DISTRICT #106 District Code: 34-049-1060-02 County Name: LAKE														
2	1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D75)														
3	2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D75) Possible Adjustment:														
4	3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)														
5	4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)														
6	5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)														
7	Total 11,381,188.00 Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20														
8	Total 4,505,037.00 Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20														
9	Total 14,458,534.00 Funds 10, 20, 40 & 70 Funds 10, 20, 40 divided by 360														
10	Total 4,861,579.22 Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates														
11	Total 13,650,842.01														
12	Ratio 1.715 Score 4 Weight 0.35 Value 1.40														
13	Ratio 0.679 Score 4 Adjustment 0 Weight 0.35 Value 1.40														
14	Days 1,155.38 Score 4 Weight 0.10 Value 0.40														
15	Percent 100.00 Score 4 Weight 0.10 Value 0.40														
16	Percent 100.00 Score 4 Weight 0.10 Value 0.40														
17	Total Profile Score: 4.00 *														
18	Estimated 2016 Financial Profile Designation: RECOGNITION														
19	* 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, 2015**

A	B	C	D	E	F	G	H	I	J	K
ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)									
4	Cash (Accounts 111 through 115) ¹	1,964,646	502,667	0	122,065	46,360	391,514	394,789	0	0
5	Investments	7,612,080	1,859,723	0	472,943	179,624	1,604,807	1,529,621	0	0
6	Taxes Receivable	2,216,629	541,734	0	89,354	64,255	0	48,191	0	0
7	Interfund Receivables	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	22,864	0	0	19,081	0	0	0	0	0
9	Other Receivables	0	0	0	0	0	0	0	0	0
10	Inventory	0	0	0	0	0	0	0	0	0
11	Prepaid Items	32,524	23,140	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	29,441	7,193	0	1,829	695	6,207	5,916	0	0
13	Total Current Assets	11,878,184	2,934,457	0	705,272	290,934	2,002,528	1,978,517	0	0
14	CAPITAL ASSETS (200)									
15	Works of Art & Historical Treasures	210								
16	Land	220								
17	Building & Building Improvements	230								
18	Site Improvements & Infrastructure	240								
19	Capitalized Equipment	250								
20	Construction in Progress	260								
21	Amount Available in Debt Service Funds	340								
22	Amount to be Provided for Payment on Long-Term Debt	350								
23	Total Capital Assets									
24	CURRENT LIABILITIES (400)									
25	Interfund Payables	410	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0
27	Other Payables	430	268,257	5,222	9,253	0	398,459	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	100	(37)	0	3,594	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	4,473,202	1,084,017	178,798	128,574	0	96,430	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0
34	Total Current Liabilities	4,741,559	1,089,202	0	188,051	132,168	398,459	96,430	0	0
35	LONG-TERM LIABILITIES (600)									
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511								
37	Total Long-Term Liabilities	714								
38	Reserved Fund Balance	730	7,136,625	1,845,255	517,221	158,766	1,606,069	1,882,087	0	0
39	Unreserved Fund Balance									
40	Investment in General Fixed Assets									
41	Total Liabilities and Fund Balance	11,878,184	2,934,457	0	705,272	290,934	2,002,528	1,978,517	0	0

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2015

1	A			B	L	M		N
	ASSETS					Acct. #	Agency Fund	
2	ASSETS							
3	CURRENT ASSETS (100)							
4	Cash (Accounts 111 through 115) ¹				3,181			
5	Investments	120						
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets				3,181			
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220				382,477		
17	Building & Building Improvements	230				8,549,158		
18	Site Improvements & Infrastructure	240				824,325		
19	Capitalized Equipment	250				876,302		
20	Construction in Progress	260				822,918		
21	Amount Available in Debt Service Funds	340						0
22	Amount to be Provided for Payment on Long-Term Debt	350						0
23	Total Capital Assets					11,455,180		0
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities				3,181			
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						0
37	Total Long-Term Liabilities							0
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730			0			
40	Investment in General Fixed Assets							
41	Total Liabilities and Fund Balance				3,181	11,455,180		0

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

A	B	C	D	E	F	G	H	I	J	K
Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3 RECEIPTS/REVENUES										
4 Local Sources	1000	5,305,614	763,192	0	178,878	129,330	9,226	103,413	0	0
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
5 State Sources	3000	131,436	0	0	78,292	0	0	0	0	0
6 Federal Sources	4000	74,849	0	0	0	0	0	0	0	0
7 Total Direct Receipts/Revenues		5,511,899	763,192	0	257,170	129,330	9,226	103,413	0	0
8 Receipts/Revenues for "On Behalf" Payments ²	3998	829,082	0	0	0	0	0	0	0	0
9 Total Receipts/Revenues		6,340,981	763,192	0	257,170	129,330	9,226	103,413	0	0
11 DISBURSEMENTS/EXPENDITURES										
12 Instruction	1000	1,985,743				41,121				
13 Support Services	2000	1,150,725	363,709		99,296	68,204	822,918		0	0
14 Community Services	3000	0	0		0	0				
15 Payments to Other Districts & Governmental Units	4000	799,744	0	0	105,820	0	0		0	0
16 Debt Service	5000	0	0	0	0	0			0	0
17 Total Direct Disbursements/Expenditures		3,936,212	363,709	0	205,116	109,325	822,918		0	0
18 Disbursements/Expenditures for "On Behalf" Payments ²	4180	829,082	0	0	0	0	0		0	0
19 Total Disbursements/Expenditures		4,765,294	363,709	0	205,116	109,325	822,918		0	0
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,575,687	399,483	0	52,054	20,005	(813,692)	103,413	0	0
21 OTHER SOURCES/USES OF FUNDS										
22 OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
23 Abolishment of the Working Cash Fund ¹²	7110									
24 Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	0	0	0
25 Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
26 Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
27 Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28 Transfer from Capital Project Fund to O&M Fund	7150									
29 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
31 Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
32 Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
33 Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
34 Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0	0
35 Transfer to Debt Service to Pay Principal on Capital Leases	7400									
36 Transfer to Debt Service to Pay Interest on Capital Leases	7500									
37 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
38 Transfer to Debt Service to Pay Interest on Revenue Bonds	7700									
39 Transfer to Capital Projects Fund	7800									
40 ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
41 Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
42 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
43 OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSEMENTS/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund 12	8110							0		
47	Transfer of Working Cash Fund Interest 12	8120							0		
48	Transfer Among Funds	8130	0	0	0	0	0	0	0	0	0
49	Transfer of Interest	8140	0	0	0	0	0	0	0	0	0
50	Transfer from Capital Project Fund to O&M Fund	8150									
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0	0	0	0	0	0	0	0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0	0	0	0	0	0	0	0
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0	0	0	0	0	0	0	0
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0	0	0	0	0	0	0	0
57	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0	0	0	0	0	0	0	0
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0	0	0	0	0	0	0	0
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0	0	0	0	0	0	0	0
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0	0	0	0	0	0	0	0
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
69	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	0	0	0	0	0	0
74	Other Uses Not Classified Elsewhere	8980	0	0	0	0	0	0	0	0	0
75	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,575,687	399,483	0	52,054	20,005	(813,692)	103,413	0	0
78	Fund Balances - July 1, 2014		5,560,938	1,445,772	0	465,167	138,761	2,419,761	1,778,674	0	0
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances - June 30, 2015		7,136,625	1,845,255	0	517,221	158,766	1,606,069	1,882,087	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

1	A	B	C	D	E	F	G	H	I	J	K	
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(80) Fire Prevention & Safety	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
5	Designated Purposes Levies (1110-1120) ⁷		5,051,552	753,088	0	176,097	48,491	0	94,958	0	0	
6	Leasing Purposes Levy ⁸	1130	0	0								
7	Special Education Purposes Levy	1140	0	0		0	0					
8	FICA/Medicare Only Purposes Levies	1150					78,020					
9	Area Vocational Construction Purposes Levy	1160		0	0							
10	Summer School Purposes Levy	1170	0									
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0	
12	Total Ad Valorem Taxes Levied By District		5,051,552	753,088	0	176,097	126,511	0	94,958	0	0	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0	
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0	
16	Corporate Personal Property Replacement Taxes ⁹	1230	27,652	0	0	0	2,000	0	0	0	0	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0	
18	Total Payments in Lieu of Taxes		27,652	0	0	0	2,000	0	0	0	0	
19	TUITION											
20	Regular - Tuition from Pupils or Parents (In State)	1311	0									
21	Regular - Tuition from Other Districts (In State)	1312	0									
22	Regular - Tuition from Other Sources (In State)	1313	0									
23	Regular - Tuition from Other Sources (Out of State)	1314	0									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0									
25	Summer Sch - Tuition from Other Districts (In State)	1322	0									
26	Summer Sch - Tuition from Other Sources (In State)	1323	0									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0									
28	CTE - Tuition from Pupils or Parents (In State)	1331	0									
29	CTE - Tuition from Other Districts (In State)	1332	0									
30	CTE - Tuition from Other Sources (In State)	1333	0									
31	CTE - Tuition from Other Sources (Out of State)	1334	0									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0									
33	Special Ed - Tuition from Other Districts (In State)	1342	0									
34	Special Ed - Tuition from Other Sources (In State)	1343	0									
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0									
36	Adult - Tuition from Pupils or Parents (In State)	1351	0									
37	Adult - Tuition from Other Districts (In State)	1352	0									
38	Adult - Tuition from Other Sources (In State)	1353	0									
39	Adult - Tuition from Other Sources (Out of State)	1354	0									
40	Total Tuition		0	0	0	0	0	0	0	0	0	
41	TRANSPORTATION FEES											
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0						
43	Regular - Transp Fees from Other Districts (In State)	1412				0						
44	Regular - Transp Fees from Other Sources (In State)	1413				0						
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0						
46	Regular Transp Fees from Other Sources (Out of State)	1416				0						
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0						
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0						
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0						
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0						
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0						
52	CTE - Transp Fees from Other Districts (In State)	1432				0						

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees										
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	41,610	10,104	0	2,781	819	9,226	8,455	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		41,610	10,104	0	2,781	819	9,226	8,455	0	0
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	3,771								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		3,771								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	4,389	0	0						
78	Admissions - Other (Describe & Itemize)	1719	0	0	0						
79	Fees	1720	40,354	0	0						
80	Book Store Sales	1730	0	0	0						
81	Other District/School Activity Revenue (Describe & Itemize)	1790	76,239	0	0						
82	Total District/School Activity Income		120,982	0	0						
83	TEXTBOOK INCOME										
84	Rentals - Regular Textbooks	1811	0								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		0								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910	0	0	0						
96	Contributions and Donations from Private Sources	1920	670	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
99	Refund of Prior Years' Expenditures	1950	7,643	0	0	0	0	0	0	0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	
	Description	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	
1												
2												
104	Payment from Other Districts	1891	0	0	0	0	0	0				
105	Sale of Vocational Projects	1992	0									
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0	
107	Other Local Revenues (Describe & Itemize)	1999	51,734	0	0	0	0	0	0	0	0	
108	Total Other Revenue from Local Sources		60,047	0	0	0	0	0	0	0	0	
109	Total Receipts/Revenues from Local Sources	1000	5,305,614	763,192	0	178,878	129,330	9,226	103,413	0	0	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
111	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
116	UNRESTRICTED GRANTS-IN-AID											
117	General State Aid - Sec. 18-8.05	3001	71,722	0	0	0	0	0		0	0	
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0	
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0	
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0	
121	Total Unrestricted Grants-In-Aid		71,722	0	0	0	0	0		0	0	
122	RESTRICTED GRANTS-IN-AID											
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition	3100	0			0						
125	Special Education - Funding for Children Requiring Sp Ed Services	3105	22,980	0		0						
126	Special Education - Personnel	3110	35,642	0		0						
127	Special Education - Orphanage - Individual	3120	0			0						
128	Special Education - Orphanage - Summer Individual	3130	0			0						
129	Special Education - Summer School	3145	342			0						
130	Special Education - Other (Describe & Itemize)	3198	0	0	0	0						
131	Total Special Education		58,964	0	0	0						
132	CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200	0	0	0	0	0	0				
134	CTE - Secondary Program Improvement (CTE I)	3220	0	0	0	0	0	0				
135	CTE - WECEP	3225	0	0	0	0	0	0				
136	CTE - Agriculture Education	3235	0	0	0	0	0	0				
137	CTE - Instructor Practicum	3240	0	0	0	0	0	0				
138	CTE - Student Organizations	3270	0	0	0	0	0	0				
139	CTE - Other (Describe & Itemize)	3298	0	0	0	0	0	0				
140	Total Career and Technical Education		0	0	0	0	0	0				
141	BILINGUAL EDUCATION											
142	Bilingual Ed - Downstate - TPI and TBE	3305	0	0	0	0	0	0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0	0	0	0	0				
144	Total Bilingual Ed		0	0	0	0	0	0				
145	State Free Lunch & Breakfast	3360	0	0	0	0	0	0				
146	School Breakfast Initiative	3365	0	0	0	0	0	0				
147	Driver Education	3370	0	0	0	0	0	0				
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0	
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0	

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0	0	1,423	0				
152	Transportation - Special Education	3510	0	0	0	76,869	0				
153	Transportation - Other (Describe & Itemize)	3589	0	0	0	0	0				
154	Total Transportation		0	0	0	78,292	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0	0	0	0				
157	Tuuant Alternative/Optional Education	3695	0								
158	Early Childhood - Block Grant	3705	0	0	0	0	0				
159	Reading Improvement Block Grant	3715	0								
160	Reading Improvement Block Grant - Reading Recovery	3720	0	0	0	0	0				
161	Continued Reading Improvement Block Grant	3725	0								
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0								
163	Chicago General Education Block Grant	3766	0	0	0	0	0				
164	Chicago Educational Services Block Grant	3767	0	0	0	0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0				0
166	Technology - Technology for Success	3780	0	0	0	0	0				0
167	State Charter Schools	3815	0								
168	Extended Learning Opportunities - Summer Bridges	3825	0								
169	Infrastructure Improvements - Planning/Construction	3920		0							0
170	School Infrastructure - Maintenance Projects	3925		0							0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750			0	0			0	0
172	Total Restricted Grants-In-Aid		59,714			78,292	0			0	0
173	Total Receipts from State Sources	3000	131,436	0	0	78,292	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
176	Federal Impact Aid	4001	0	0	0	0	0			0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0			0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0	0	0	0				
182	MAGNET	4060	0	0	0	0	0				
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0	0	0	0				0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0	0	0	0				
188	Title VI - District Projects	4105	0	0	0	0	0				
189	Title VI - Rural Education Initiative (REI)	4107	0	0	0	0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0				0
191	Total Title V		0	0	0	0	0	0	0	0	0
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0								0
194	National School Lunch Program	4210	0								0
195	Special Milk Program	4215	3,631								0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
196	School Breakfast Program	4220	0				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0				0				
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		3,631				0				
202	TITLE I										
203	Title I - Low Income	4300	44,926	0			0				
204	Title I - Low Income - Neglected, Private	4305	0	0			0				
205	Title I - Comprehensive School Reform	4332	0	0			0				
206	Title I - Reading First	4334	0	0			0				
207	Title I - Even Start	4335	0	0			0				
208	Title I - Reading First SEA Funds	4337	0	0			0				
209	Title I - Migrant Education	4340	0	0			0				
210	Title I - Other (Describe & Itemize)	4399	0	0			0				
211	Total Title I		44,926	0			0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0			0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0			0				
215	Title IV - Other (Describe & Itemize)	4499	0	0			0				
216	Total Title IV		0	0			0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0			0				
220	Fed - Spec Education - IDEA - Flow Through	4620	26,292	0			0				
221	Fed - Spec Education - IDEA - Room & Board	4625	0	0			0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0				
224	Total Federal - Special Education		26,292	0			0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0			0				
231	ARRA - Title I - Low Income	4851	0	0			0				
232	ARRA - Title I - Neglected, Private	4852	0	0			0				
233	ARRA - Title I - Delinquent, Private	4853	0	0			0				
234	ARRA - Title I - School Improvement (Part A)	4854	0	0			0				
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0			0				
236	ARRA - IDEA - Part B - Preschool	4856	0	0			0				
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0				
238	ARRA - Title IID - Technology-Formula	4860	0	0			0				
239	ARRA - Title IID - Technology-Competitive	4861	0	0			0				
240	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0				
242	Impact Aid Formula Grants	4864	0	0			0				
243	Impact Aid Competitive Grants	4865	0	0			0				
244	Qualified Zone Academy Bond Tax Credits	4866	0	0			0				
245	Qualified School Construction Bond Credits	4867	0	0			0				
246	Build America Bond Tax Credits	4868	0	0			0				
247	Build America Bond Interest Refund	4869	0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K
	Description	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
1											
2											
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0		0	0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	0	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	0	0		0	0				
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		74,849	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4800	74,849	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		5,511,999	763,192	0	257,170	129,330	9,226	103,413	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	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	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	1,355,559	251,036	27,926	102,302	0	0	0	0	1,736,823	1,937,856
6	Tuition Payment to Charter Schools	1115	0	0	0	0	0	0	0	0	0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	126,755	24,980	0	0	0	0	0	0	151,735	212,551
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	15,129	148	25,060	4,749	0	0	0	0	45,086	44,707
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	39,061	13,038	0	0	0	0	0	0	52,099	55,190
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910	0	0	0	0	0	0	0	0	0	0
21	Regular K-12 Programs - Private Tuition	1911	0	0	0	0	0	0	0	0	0	0
22	Special Education Programs K-12 - Private Tuition	1912	0	0	0	0	0	0	0	0	0	0
23	Special Education Programs Pre-K - Tuition	1913	0	0	0	0	0	0	0	0	0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	0	0	0	0	0	0	0	0	0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	0	0	0	0	0	0	0	0	0	0
26	Adult/Continuing Education Programs - Private Tuition	1916	0	0	0	0	0	0	0	0	0	0
27	CTE Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	0
28	Interscholastic Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	0
29	Summer School Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	0
30	Gifted Programs - Private Tuition	1920	0	0	0	0	0	0	0	0	0	0
31	Bilingual Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	0
32	Truants Alternative/Optional Ed Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	0
33	Total Instruction	1000	1,536,504	289,202	52,986	107,051	0	0	0	0	1,985,743	2,250,304
34	SUPPORT SERVICES (ED)											
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	44,740	1,613	0	0	0	0	0	0	46,353	44,988
38	Health Services	2130	2,214	0	0	0	0	0	0	0	2,214	2,228
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	44,809	2,236	0	0	0	0	0	0	47,045	48,347
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	91,763	3,849	0	0	0	0	0	0	95,612	95,563
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	0	0	39,259	0	0	0	0	0	39,259	62,000
45	Educational Media Services	2220	173,235	26,370	0	48,112	55,282	63,844	20,624	0	387,467	402,679
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	173,235	26,370	39,259	48,112	55,282	63,844	20,624	0	426,726	464,679
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	0	0	82,282	0	0	0	0	0	82,282	208,500
50	Executive Administration Services	2320	235,619	35,343	7,874	1,702	0	0	0	0	280,538	283,413
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	235,619	35,343	90,156	1,702	0	0	0	0	362,820	491,913

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) 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
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54	Office of the Principal Services	2410	124,496	13,537	0	0	0	0	0	0	138,033	146,105
55	Other Support Services - School Admin (Describe & Total Support Services - School Administration	2490	0	0	0	0	0	0	0	0	0	0
56		2400	124,496	13,537	0	0	0	0	0	0	138,033	146,105
57	SUPPORT SERVICES - BUSINESS											
58	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
59	Fiscal Services	2520	89,480	22,230	4,793	0	0	0	0	0	116,503	117,711
60	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
61	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
62	Food Services	2560	3,612	48	0	7,371	0	0	0	0	11,031	15,553
63	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
64	Total Support Services - Business	2500	93,092	22,278	4,793	7,371	0	0	0	0	127,534	133,264
65	SUPPORT SERVICES - CENTRAL											
66	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
67	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
68	Information Services	2630	0	0	0	0	0	0	0	0	0	0
69	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
70	Data Processing Services	2650	0	0	0	0	0	0	0	0	0	0
71	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
72	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
73	Total Support Services (ED)	2000	718,205	101,377	134,208	57,185	55,282	63,844	20,624	0	1,150,725	1,331,524
74	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)											
76	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77	Payments for Regular Programs	4110			0						0	0
78	Payments for Special Education Programs	4120			653,215						653,215	1,021,648
79	Payments for Adult/Continuing Education Programs	4130			0						0	0
80	Payments for CTE Programs	4140			0						0	0
81	Payments for Community College Programs	4170			0						0	0
82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
83	Total Payments to Dist & Other Govt Units (In-State)	4100			653,215						653,215	1,021,648
84	Payments for Regular Programs - Tuition	4210									0	0
85	Payments for Special Education Programs - Tuition	4220					146,529				146,529	0
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
87	Payments for CTE Programs - Tuition	4240									0	0
88	Payments for Community College Programs - Tuition	4270									0	0
89	Payments for Other Programs - Tuition	4280									0	0
90	Other Payments to In-State Govt Units	4290									0	0
91	Total Payments to Other District & Govt Units - Tuition (In State)	4200					146,529				146,529	0
92	Payments for Regular Programs - Transfers	4310									0	0
93	Payments for Special Education Programs - Transfers	4320									0	0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	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
1												
2												
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
	Total Payments to Other District & Govt Units - Transfers (In-State)	4390			0			0			0	0
100	Payments to Other Dist & Govt Units (Out-of-State)	4400			0			0			0	0
101	Total Payments to Other District & Govt Units	4000			653,215			146,529			799,744	1,021,648
103	DEBT SERVICES (ED)											
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100									0	0
111	Debt Services - Interest on Long-Term Debt	6200									0	0
112	Total Debt Services	6000									0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										50,000
114	Total Direct Disbursements/Expenditures		2,254,709	390,579	840,409	164,236	55,282	210,373	20,624	0	3,936,212	4,653,476
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,575,687	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES - PUPILS											
119	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	78,924	21,593	192,000	63,817	7,375	0	0	0	363,709	663,745
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560										
127	Total Support Services - Business	2600	78,924	21,593	192,000	63,817	7,375	0	0	0	363,709	663,745
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	78,924	21,593	192,000	63,817	7,375	0	0	0	363,709	663,745
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
138	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	6000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110									0	0
142	Tax Anticipation Notes	5120									0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
143	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	Total Debt Service - Interest on Short-Term Debt	6100						0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										20,000
150	Total Direct Disbursements/Expenditures		78,924	21,593	192,000	63,817	7,375	0	0	0	365,709	683,745
151	Excess (Deficiency) of Receipts/Revenues/Over										399,483	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
166	Total Debt Services	5000			0			0			0	0
167	PROVISION FOR CONTINGENCIES (DS)	6000			0			0			0	0
168	Total Disbursements/ Expenditures											
169	Excess (Deficiency) of Receipts/Revenues Over											
170	Disbursements/Expenditures											
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	0	0	99,296	0	0	0	0	0	99,296	108,000
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	0	0	99,296	0	0	0	0	0	99,296	108,000
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			105,820	0		0			105,820	125,000
184	Payments for Adult/Continuing Education Programs	4130			0	0		0			0	0
185	Payments for CTE Programs	4140			0	0		0			0	0
186	Payments for Community College Programs	4170			0	0		0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			105,820			0			105,820	125,000

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	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
1												
2												
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
190	Total Payments to Other Dist & Govt Units	4000			105,820						105,820	125,000
191	DEBT SERVICES (TR)											
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	0
194	Tax Anticipation Notes	5120									0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
196	State Aid Anticipation Certificates	5140									0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
198	Total Debt Services - Interest On Short-Term Debt	5100									0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
200	TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5400									0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)										0	0
202	Total Debt Services										0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000									5,000	5,000
204	Total Disbursements/Expenditures		0	0	205,116	0	0	0	0	0	205,116	238,000
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											52,054
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
208	INSTRUCTION (MR/SS)											
209	Regular Programs	1100		26,932							26,932	29,300
210	Pre-K Programs	1125		0							0	0
211	Special Education Programs (Functions 1200-1220)	1200		12,806							12,806	17,350
212	Special Education Programs - Pre-K	1225		0							0	0
213	Remedial and Supplemental Programs - K-12	1250		0							0	0
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		0							0	0
217	Interscholastic Programs	1500		875							875	696
218	Summer School Programs	1600		0							0	0
219	Gifted Programs	1650		508							508	601
220	Driver's Education Programs	1700		0							0	0
221	Bilingual Programs	1800		0							0	0
222	Truants' Alternative & Optional Programs	1900		0							0	0
223	Total Instruction	1000		41,121							41,121	47,947
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		0							0	0
227	Guidance Services	2120		649							649	628
228	Health Services	2130		169							169	171
229	Psychological Services	2140		0							0	0
230	Speech Pathology & Audiology Services	2150		650							650	668
231	Other Support Services - Pupils (Describe & Itemize)	2160		0							0	0
232	Total Support Services - Pupils	2100		1,468							1,468	1,467
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		0							0	0
235	Educational Media Services	2220		17,229							17,229	17,480
236	Assessment & Testing	2230		0							0	0
237	Total Support Services - Instructional Staff	2200		17,229							17,229	17,480

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	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	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		0							0	0
240	Executive Administration Services	2320		3,257							3,257	3,410
241	Service Area Administrative Services	2330		0							0	0
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acids Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Total Support Services - General Administration	2300		3,257							3,257	3,410
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		17,321							17,321	17,575
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
255	Total Support Services - School Administration	2400		17,321							17,321	17,575
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		0							0	0
258	Fiscal Services	2520		15,625							15,625	15,690
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		13,252							13,252	13,929
261	Pupil Transportation Services	2550		0							0	0
262	Food Services	2560		52							52	306
263	Internal Services	2570		0							0	0
264	Total Support Services - Business	2500		28,929							28,929	29,925
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	0
268	Information Services	2630		0							0	0
269	Staff Services	2640		0							0	0
270	Data Processing Services	2660		0							0	0
271	Total Support Services - Central	2600		0							0	0
272	Other Support Services (Describe & Itemize)	2900		0							0	0
273	Total Support Services	2000		68,204							68,204	69,857
274	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)											
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	Total Payments to Other Dist & Govt Units	4000		0							0	0
279	DEBT SERVICES (MR/SS)											
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110		0				0			0	0
282	Tax Anticipation Notes	5120		0				0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		0				0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MIR/SS)	6000										
288	Total Disbursements/Expenditures			109,325							109,325	117,804
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,005	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)											
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	0	0	822,918	0	0	0	822,918	2,414,000
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	0	0	822,918	0	0	0	822,918	2,414,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)											
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
303	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/C)	6000										
305	Total Disbursements/Expenditures		0	0	0	0	822,918	0	0	0	822,918	2,414,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(813,692)	
307												
308												
309												
310	70 - WORKING CASH (WC)											
311	80 - TORT FUND (TF)											
312	SUPPORT SERVICES - GENERAL ADMINISTRATION											
313	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
314	Workers' Compensation or Workers' Occupation Disease	2362	0	0	0	0	0	0	0	0	0	0
315	Acts Payments	2363	0	0	0	0	0	0	0	0	0	0
316	Unemployment Insurance Payments	2364	0	0	0	0	0	0	0	0	0	0
317	Insurance Payments (Regular or Self-Insurance)	2365	0	0	0	0	0	0	0	0	0	0
318	Risk Management and Claims Services Payments	2366	0	0	0	0	0	0	0	0	0	0
319	Judgment and Settlements	2367	0	0	0	0	0	0	0	0	0	0
320	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368	0	0	0	0	0	0	0	0	0	0
321	Reciprocal Insurance Payments	2369	0	0	0	0	0	0	0	0	0	0
322	Legal Services	2370	0	0	0	0	0	0	0	0	0	0
323	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
324	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
325	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	0
326	DEBT SERVICES (TF)	6000										
327	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
328	Tax Anticipation Warrants	5110						0			0	0
329	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2015

	A	B	C	D	E	F	G	H	I	J	K	L
	Description	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
1												
2												
328	Other Interest or Short-Term Debt	5150						0			0	0
329	Total Debt Services - Interest on Short-Term Debt	6000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
332	Excess (Deficiency) of Receipts/Revenues Over											0
333												
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)											
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)											
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Dist & Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)											
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	5300						0			0	0
352	Total Debt Service	6000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0

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

1	2	3	DISBURSEMENTS										K (600) Termination Benefits	L (900) Total Expenditures
			A	B	C	D	E	F	G	H	I	J		
District's Accounting Basis is ACCRUAL			ARRA Revenue Source Code										ARRA Receipts	
			Acct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment			(900) Total Expenditures	
4	Beginning Balance July 1, 2014													
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 1002g)	4855	0										0	
11	ARRA - IDEA Part B Preschool	4856	0										0	
12	ARRA - IDEA Part B Flow Through	4857	0										0	
13	ARRA - Title II D Technology Formula	4860	0										0	
14	ARRA - Title II D Technology Competitive	4861	0										0	
15	ARRA - McKinney - Vento Homeless Education	4862	0										0	
16	ARRA - Child Nutrition Equipment Assistance	4863	0										0	
17	Impact Aid Construction Formula	4864	0										0	
18	Impact Aid Construction Competitive	4865	0										0	
19	OZAB Tax Credits	4866	0										0	
20	OSCB 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 VI	4876	0										0	
30	ARRA - Other VIII	4877	0										0	
31	ARRA - Other IX	4878	0										0	
32	ARRA - Other X	4879	0										0	
33	ARRA - Other XI	4880	0										0	
34	Total ARRA Programs		0	0	0	0	0	0	0	0	0	0	0	
35	Ending Balance June 30, 2015		0										0	

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

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

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

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received 7-1-14 Thru 6-30-16 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy) (Column E - C)
3						
4	Educational	5,051,552	2,218,813	2,832,739	4,452,252	2,233,439
5	Operations & Maintenance	753,088	542,258	210,830	1,088,111	545,853
6	Debt Services **	0		0		0
7	Transportation	176,097	89,487	86,610	179,473	89,986
8	Municipal Retirement	48,491	25,187	23,304	50,413	25,226
9	Capital Improvements	0		0		0
10	Working Cash	94,958	48,299	46,659	96,794	48,495
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	78,020	39,114	38,906	78,646	39,532
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	6,202,206	2,963,158	3,239,048	5,945,689	2,982,531
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT										
1	Description	Outstanding Beginning 07/01/14	Issued 07/01/14 Through 06/30/15	Retired 07/01/14 Through 06/30/15	Outstanding Ending 06/30/15					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
3	ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)				0					
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
SCHEDULE OF LONG-TERM DEBT										
29	Identification or Name of Issue	Date of Issue (mm/dd/yyyy)	Amount of Original Issue	Type of Issue *	Outstanding 07/1/14	Issued 7/1/14 thru 6/30/15	Any differences described and itemized	Retired 7/1/14 thru 6/30/15	Outstanding 6/30/15	Amount to be Provided for Payment on Long-Term Debt
30									0	0
31									0	0
32									0	0
33									0	0
34									0	0
35									0	0
36									0	0
37									0	0
38									0	0
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48									0	0
49			0		0	0		0	0	0
50										
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds									
53	2. Funding Bonds									
54	3. Refunding Bonds									
55	4. Fire Prevent, Safety, Environmental and Energy Bonds									
56	5. Tort Judgment Bonds									
57	6. Building Bonds									
58	7. Other									
59	8. Other									
60	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	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	Description				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2014										
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		0				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500						
6	Drivers' Education Fees				10-1970					0	
7	School Facility Occupation Tax Proceeds				30 or 60-1983					0	
8	Driver Education				10 or 20-3370					0	
9	Other Receipts (Describe & itemize on tab "Itemization 32")				-						
10	Sale of Bonds				10, 20, 40 or 60-7200	0	0	0	0	0	
11	Total Receipts										
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530						
15	Tort Immunity Services				10, 20, 40-2360-2370						
16	DEBT SERVICE										
17	Debt Services - Interest on Long-Term Debt				30-5200						
18	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300						
19	Debt Services Other (Describe & itemize on tab "Itemization 32")				30-5400					0	
20	Total Debt Services										
21	Other Disbursements (Describe & itemize on tab "Itemization 32")				-						
22	Total Disbursements					0	0	0	0	0	
23	Ending Cash Basis Fund Balance as of June 30, 2015					0	0	0	0	0	
24	Reserved Fund Balance				714						
25	Unreserved Fund Balance				730						
26	Z/										
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES *										
28	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
29	If yes, list in the aggregate the following:										
30	Total Claims Payments:										
31	Total Reserve Remaining:										
32											
33	Using the following categories, list all other Tort Immunity expenditures not										
34	included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
45											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances										
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).										
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3	Schedule of Capital Outlay and Depreciation											
4	Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
5	Works of Art & Historical Treasures	210				0					0	0
6	Land	220										
7	Non-Depreciable Land	221	382,477			382,477						382,477
8	Depreciable Land	222				0					0	0
9	Buildings	230										
10	Permanent Buildings	231	8,549,158			8,549,158	50	1,806,346	168,828		1,975,174	6,573,984
11	Temporary Buildings	232				0	25				0	0
12	Improvements Other than Buildings (Infrastructure)	240	853,136		28,811	824,325	20	298,105	41,216	28,810	310,511	513,814
13	Capitalized Equipment	250										
14	10 Yr Schedule	251	1,028,286	62,657	214,641	876,302	10	646,178	56,467	209,154	493,491	382,811
15	5 Yr Schedule	252				0	5				0	0
16	3 Yr Schedule	253				0	3				0	0
17	Construction in Progress	260		822,918		822,918	-					
18	Total Capital Assets	200	10,813,057	885,575	243,452	11,455,180		2,750,629	266,511	237,964	2,779,176	8,676,004
19	Non-Capitalized Equipment	700				20,624	10		2,062			
20	Allowable Depreciation								268,573			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-16)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	3,936,212
9	O&M	Expenditures 15-22, L150	Total Expenditures			363,709
10	DS	Expenditures 15-22, L168	Total Expenditures			0
11	TR	Expenditures 15-22, L204	Total Expenditures			205,116
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			109,325
13	TORT	Expenditures 15-22, L331	Total Expenditures			0
14				Total Expenditures	\$	4,814,382
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			0
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
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 Progrms - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			0
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other District & Govt Units			799,744
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			55,282
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			20,624
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 Dist & Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			7,375
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Dist & Govt Units			105,820
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			0
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			0
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			0
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Dist & Govt Units			0
74						
75				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$	988,845
76				Total Operating Expenses Regular K-12 (Line 14 minus Line 75)		3,825,517
77				9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 64-33), L12		188.00
78				Estimated OEPP (Line 76 / Line 77)	\$	19,284.66
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		3,771
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		120,982
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		0
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		58,964
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		0
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147, Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		78,292
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		750
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		3,631
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		44,926
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		26,292
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L280, 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-Pre-school 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		0
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		0
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
174						
175				Total Deductions for PCTC Computation (Sum of Lines 83 - 173)	\$	337,608
176				Total PCTC Expenditures (Line 76 minus Line 175)		3,287,909
177				Total Depreciation Allowance (from page 27, Col I)		268,573
178				Total Net Expenditures for PCTC Computation Line 176 plus Line 177		3,556,482
179				9 Mo ADA (from Line 77)		168.00
180				Total Estimated PCTC (Line 178 / Line 179) *	\$	18,917.46
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
ESTIMATED INDIRECT COST RATE DATA							
1	SECTION I						
2	Financial Data To Assist Indirect Cost Rate Determination						
3	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>						
4	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
5	Support Services - Direct Costs (1-2000) and (5-2000)						
6	Direction of Business Support Services (1-2510) and (5-2510)						
7	Fiscal Services (1-2520) and (5-2520)						
8	Operation and Maintenance of Plant Services (1, 2, and 5-2540)						
9	Food Services (1-2560) Must be less than (P16, Col E-F, L62)			3,631			
10	Value of Commodities Received for Fiscal Year 2015 (Include the value of commodities when determining if an A-133 is required).						
11	Internal Services (1-2570) and (5-2570)						
12	Staff Services (1-2640) and (5-2640)						
13	Data Processing Services (1-2660) and (5-2660)						
14	SECTION II						
15	Estimated Indirect Cost Rate for Federal Programs						
16		Function	Restricted Program Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs
17	Instruction	1000			2,026,864		2,026,864
18	Support Services:						
19	Pupil	2100		97,080	97,080		97,080
20	Instructional Staff	2200		368,049	368,049		368,049
21	General Admin.	2300		366,077	366,077		366,077
22	School Admin	2400		155,354	155,354		155,354
23	Business:						
24	Direction of Business Spt. Srv.	2510	0	0	0	0	0
25	Fiscal Services	2520	132,128	0	132,128	132,128	0
26	Oper. & Maint. Plant Services	2540		369,586	369,586		
27	Pupil Transportation	2550		99,296	99,296		99,296
28	Food Services	2560		7,452	7,452		7,452
29	Internal Services	2570	0	0	0	0	0
30	Central:						
31	Direction of Central Spt. Srv.	2610		0	0		0
32	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0		0
33	Information Services	2630		0	0		0
34	Staff Services	2640	0	0	0	0	0
35	Data Processing Services	2660	0	0	0	0	0
36	Other:						
37	Community Services	3000	132,128	3,489,758	501,714	501,714	3,120,172
38	Total		Restricted Rate	Direct Costs	Indirect Costs	Unrestricted Rate	Direct Costs
39				132,128	3,489,758	501,714	3,120,172
40			Total Indirect Costs:	132,128	3,489,758	Total Indirect Costs:	501,714
41			Total Direct Costs:	3,489,758		Total Direct Costs:	3,120,172
42			=	3.79%	=	=	16.08%
43							
44							
45							

A		B	C	D	E
REPORT ON SHARED SERVICES OR OUTSOURCING					
School Code, Section 17-1.1 (Public Act 97-0357)					
Fiscal Year Ending June 30, 2015					
BANNOCKBURN SCHOOL DISTRICT 34-049-1060-02					
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.isbe.net/sfrms/efr/efr.htm .					
1					
2					
3					
5					
6					
7					
8	<input type="checkbox"/> Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required for Annual Budget			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
10	Service or Function (Check all that apply)				
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing	X	X		IUPC
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X		COOPERATIVE 90's, CLIC
20	Investment Pools				
21	Legal Services	X	X		TOWNSHIP DIST. 113
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X		NSSED
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing	X	X		TOWNSHIP DIST. 113
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

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

School District Name: **BANNOCKBURN SCHOOL DISTRICT #**
 RCDT Number: **34-049-1060-02**

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2015		Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	280,538		280,538		290,791
2. Special Area Administration Services	2330	0		0		0
3. Other Support Services - School Administration	2490	0		0		0
4. Direction of Business Support Services	2510	0	0	0		0
5. Internal Services	2570	0		0		0
6. Direction of Central Support Services	2610	0		0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0		0
8. Totals		280,538	0	280,538	0	290,791
9. Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)						4%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.

 (Date) _____

 Signature of Superintendent

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 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

1. Page 5, Line 12 - Other Current Assets
 - Education Fund
 - Accrued Interest Receivable - \$29,441
 - Operations & Maintenance Fund
 - Accrued Interest Receivable - \$7,193
 - Transportation Fund
 - Accrued Interest Receivable - \$1,829
 - IMRF Fund
 - Accrued Interest Receivable - \$695
 - Capital Projects Fund
 - Accrued Interest Receivable - \$6,207
 - Working Cash Fund
 - Accrued Interest Receivable - \$5,916

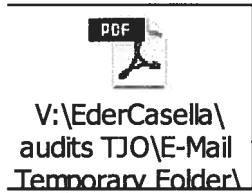
2. Page 10, Line 81 - Other District/School Activity Revenue
 - Education Fund
 - Kindergarten Enrichment Revenue - \$58,313
 - Activity Revenue - \$8,380
 - Field Trip Revenue - \$9,546
 - Total - \$76,239

3. Page 11, Line 107 - Other Local Revenue
 - Education Fund
 - Proceeds from trading in computers \$6,243
 - Insurance Claims/Settlements - \$14,599
 - E-Rate Reimbursement - \$14,482
 - Chicago Bears Grant - Play 60 - \$5,000
 - Miscellaneous Refunds/Repayments \$11,410
 - Total - \$51,734

4. Page 12, Line 171 - Other Restricted Revenue from State Sources
 - Education Fund
 - State Library Grant - \$750

Reference Pages.

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



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	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION							
2	New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
3	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>							
4	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>							
5	<p>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)</p>							
6		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	5,511,899	763,192	257,170	103,413	6,635,674		
8	Direct Expenditures	3,936,212	363,709	205,116		4,505,037		
9	Difference	1,575,687	399,483	52,054	103,413	2,130,637		
10	Fund Balance - June 30, 2015	7,136,625	1,845,255	517,221	1,882,087	11,381,188		
11	Balanced - no deficit reduction plan is required.							
12								
13								
14								

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.

Round all entries to the nearest dollar.

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	OK
Are Federal Expenditures greater than \$500,000?	OK
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK