

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

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

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

School District  
 Joint Agreement

<p align="center"><b><u>School District/Joint Agreement Information</u></b>          (See instructions on inside of this page.)</p>		<p align="center"><b><u>Accounting Basis:</u></b></p> <p><input type="checkbox"/> CASH  <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center"><b><u>Certified Public Accountant Information</u></b></p>	
School District/Joint Agreement Number: <b>54-092-1180-24</b>				Name of Auditing Firm: <b>CliftonLarsonAllen LLP</b>	
County Name: <b>Vermilion</b>				Name of Audit Manager: <b>Hope Wheeler</b>	
Name of School District/Joint Agreement: <b>Danville Community Consolidated School District #118</b>				Address: <b>2 East Main Street, Suite 120</b>	
Address: <b>516 N Jackson</b>		<p align="center"><b><u>Filing Status:</u></b>  <b><u>Submit electronic AFR directly to ISBE</u></b></p> <p align="center"><b>Click on the Link to Submit:</b>  <a href="#">Send ISBE a File</a></p> <p align="center">0</p>		City: State: Zip Code: <b>Danville IL 61832</b>	
City: <b>Danville</b>				Phone Number: Fax Number: <b>217-442-1643</b>	
Email Address: <a href="mailto:GeddisA@danville118.org">GeddisA@danville118.org</a>				IL License Number (9 digit): Expiration Date: <b>066-004450 9/30/2018</b>	
Zip Code: <b>61832</b>				Email Address: <a href="mailto:hope.wheeler@claconnect.com">hope.wheeler@claconnect.com</a>	
<p align="center"><b><u>Annual Financial Report</u></b>          Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified  <input type="checkbox"/> Adverse  <input type="checkbox"/> Disclaimer</p>				<p align="center"><b><u>Single Audit Status:</u></b></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached?  <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): <b>Dr. Alicia Geddis</b>		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:GeddisA@danville118.org">GeddisA@danville118.org</a>		Email Address:		Email Address:	
Telephone: Fax Number: <b>217-444-1002 217-444-1006</b>		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/16, Revised 9/26/2016)**

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

**TABLE OF CONTENTS**

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

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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

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

**Submit Paper Copy of AFR with Signatures**

1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

**Note:** School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.

3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

[Single Audit Act](#)

**Qualifications of Auditing Firm**

\* School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.

\* A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**DANVILLE COMMUNITY CONSOLIDATED  
SCHOOL DISTRICT NO. 118**

**TABLE OF CONTENTS**

	<b>PAGE</b>
<b>INDEPENDENT AUDITORS' REPORT</b> .....	1
<b>ANNUAL FINANCIAL REPORT</b> .....	5
<b>ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (Cover Sheet)</b> .....	37
<b>SINGLE AUDIT INFORMATION CHECKLIST</b> .....	38
<b>RECONCILIATION OF FEDERAL REVENUES</b> .....	39
<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b> .....	40
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b> .....	41
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b> .....	42
<b>SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS</b> .....	45
<b>CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS</b> .....	46
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b> .....	47
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE</b> .....	49



CliftonLarsonAllen

CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Danville Community Consolidated  
School District No. 118  
Danville, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Danville Community Consolidated School District No. 118 (District), as of and for the year ended June 30, 2016, and have issued our report thereon dated December 12, 2016, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying supplementary information on pages 5 through 27 and 33 of this regulatory-based Annual Financial Report is presented for the purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards on pages 40a and 40c, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is also presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary information on pages 2 through 4, 28 through 32, 34 through 36, the Audit Checklist of this regulatory-based Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen, LLP**

Champaign, Illinois  
December 12, 2016

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

Part C - #20 - See Schedule of Findings and Questioned Costs, pages 43 and 44.

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

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

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

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

Date: 9/30/2016

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

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

[Empty text box for comments]

A16djH

**CliftonLarsonAllen LLP**

Name of Audit Firm (print)

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

Hope Wheeler

Signature

12/12/2016

mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <b>2015</b>		Equalized Assessed Valuation (EAV):		340,217,522								
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.027200		+ 0.005000		+ 0.002000		= 0.034200		0.000500				
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance						
16	61,066,251		60,423,347		642,904		24,961,506						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		46,950,018										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		31,139,249								
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	(Go to the following website for reference to the Financial Profile)																
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>																
4																	
5																	
6																	
7	<b>District Name:</b>	Danville Community Consolidated School District #118															
8	<b>District Code:</b>	54-092-1180-24															
9	<b>County Name:</b>	Vermilion															
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)				<b>Total</b>	24,961,506.00	<b>Ratio</b>	0.410	<b>Score</b>	4						
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,					60,869,188.00			<b>Weight</b>	0.35						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					(197,063.00)			<b>Value</b>	1.40						
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40				<b>Total</b>	60,423,347.00	<b>Ratio</b>	0.993	<b>Score</b>	4						
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,					60,869,188.00			<b>Adjustment</b>	0						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20					(197,063.00)			<b>Weight</b>	0.35						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)									<b>Value</b>	1.40						
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70				<b>Total</b>	26,342,726.00	<b>Days</b>	156.94	<b>Score</b>	3						
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360					167,842.63			<b>Weight</b>	0.10						
26										<b>Value</b>	0.30						
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40				<b>Total</b>	0.00	<b>Percent</b>	100.00	<b>Score</b>	4						
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates					9,890,123.36			<b>Weight</b>	0.10						
30										<b>Value</b>	0.40						
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H37)					<b>Total</b>	31,139,249.00	<b>Percent</b>	33.67	<b>Score</b>	2						
33	Total Long-Term Debt Allowed (P3, Cell H31)						46,950,018.04			<b>Weight</b>	0.10						
34										<b>Value</b>	0.20						
35														<b>Total Profile Score:</b>	<b>3.70</b>	*	
36																	
37	<b>Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u></b>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	<b>ASSETS</b> (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,022,665	56,585	4,745	366,941	23,473	203,737	142,879	160,208	20,879
5	Investments	120	17,916,578	4,472,194		49	1,226,858	200,553	2,364,835	1,091,539	1,867,810
6	Taxes Receivable	130	9,036,315	1,607,885	2,769,390	643,154	2,432,891		160,788	1,541,897	160,788
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	3,490,762			408,089					
9	Other Receivables	160	743	84						35	
10	Inventory	170	231,347								
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		<b>31,698,410</b>	<b>6,136,748</b>	<b>2,774,135</b>	<b>1,418,233</b>	<b>3,683,222</b>	<b>404,290</b>	<b>2,668,502</b>	<b>2,793,679</b>	<b>2,049,477</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	447,717	129,812		3,096	17,305			334,807	371,153
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	3,324,277				95,469			4,787	
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	10,237,660	1,607,885	2,769,390	1,049,152	2,432,891		160,788	1,541,897	160,788
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>14,009,654</b>	<b>1,737,697</b>	<b>2,769,390</b>	<b>1,052,248</b>	<b>2,545,665</b>	<b>0</b>	<b>160,788</b>	<b>1,881,491</b>	<b>531,941</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	3,449,052	173,260	4,745	365,985	1,137,557	404,290		912,188	1,517,536
39	Unreserved Fund Balance	730	14,239,704	4,225,791					2,507,714		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>31,698,410</b>	<b>6,136,748</b>	<b>2,774,135</b>	<b>1,418,233</b>	<b>3,683,222</b>	<b>404,290</b>	<b>2,668,502</b>	<b>2,793,679</b>	<b>2,049,477</b>

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		723,752		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>723,752</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,300,645	
17	Building & Building Improvements	230		49,685,310	
18	Site Improvements & Infrastructure	240		531,260	
19	Capitalized Equipment	250		1,792,903	
20	Construction in Progress	260		371,153	
21	Amount Available in Debt Service Funds	340			4,745
22	Amount to be Provided for Payment on Long-Term Debt	350			31,134,504
23	<b>Total Capital Assets</b>			<b>54,681,271</b>	<b>31,139,249</b>
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	723,752		
34	<b>Total Current Liabilities</b>		<b>723,752</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			31,139,249
37	<b>Total Long-Term Liabilities</b>				<b>31,139,249</b>
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			54,681,271	
41	<b>Total Liabilities and Fund Balance</b>		<b>723,752</b>	<b>54,681,271</b>	<b>31,139,249</b>

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES</b>										
4	LOCAL SOURCES	1000	11,442,275	2,569,091	1,981,567	649,889	2,279,649	90,370	166,141	1,302,053	164,018
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	40,000	0		0	0				
6	STATE SOURCES	3000	32,485,147	0	0	2,673,015	0	0	0	0	0
7	FEDERAL SOURCES	4000	10,854,011	0	370,526	186,682	0	0	0	0	0
8	Total Direct Receipts/Revenues		54,821,433	2,569,091	2,352,093	3,509,586	2,279,649	90,370	166,141	1,302,053	164,018
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	15,390,211								
10	Total Receipts/Revenues		70,211,644	2,569,091	2,352,093	3,509,586	2,279,649	90,370	166,141	1,302,053	164,018
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	33,871,954				957,207				
13	Support Services	2000	18,587,707	2,806,849		3,450,830	1,259,499	0		1,355,274	414,591
14	Community Services	3000	348,054	0		0	36,023				
15	Payments to Other Districts & Governmental Units	4000	1,357,953	0	0	0	0	0			0
16	Debt Service	5000	0	0	2,605,828	0	0			0	0
17	Total Direct Disbursements/Expenditures		54,165,668	2,806,849	2,605,828	3,450,830	2,252,729	0		1,355,274	414,591
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	15,390,211	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		69,555,879	2,806,849	2,605,828	3,450,830	2,252,729	0		1,355,274	414,591
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		655,765	(237,758)	(253,735)	58,756	26,920	90,370	166,141	(53,221)	(250,573)
21	<b>OTHER SOURCES/USES OF FUNDS</b>										
22	<b>OTHER SOURCES OF FUNDS (7000)</b>										
23	<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	<b>SALE OF BONDS (7200)</b>										
33	Principal on Bonds Sold	7210									1,555,000
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			176,692						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			20,371						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	197,063	0	0	0	0	0	1,555,000
45	<b>OTHER USES OF FUNDS (8000)</b>										

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	176,692								
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	20,371								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		197,063	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(197,063)	0	197,063	0	0	0	0	0	1,555,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		458,702	(237,758)	(56,672)	58,756	26,920	90,370	166,141	(53,221)	1,304,427
79	<b>Fund Balances - July 1, 2015</b>		11,706,518	4,463,548	61,417	(42,333)	1,110,637	293,720	2,341,573	965,409	(279)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		5,523,536	173,261		349,562		20,200			213,388
81	<b>Fund Balances - June 30, 2016</b>		17,688,756	4,399,051	4,745	365,985	1,137,557	404,290	2,507,714	912,188	1,517,536

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		8,819,040	1,621,147	1,979,259	648,459	1,279,053		162,084	1,298,377	161,816
6	Leasing Purposes Levy <sup>8</sup>	1130	162,115								
7	Special Education Purposes Levy	1140	129,692								
8	FICA/Medicare Only Purposes Levies	1150					877,916				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>9,110,847</b>	<b>1,621,147</b>	<b>1,979,259</b>	<b>648,459</b>	<b>2,156,969</b>	<b>0</b>	<b>162,084</b>	<b>1,298,377</b>	<b>161,816</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	8,343	1,485	1,812	594	1,975		148	1,189	148
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,963,348	921,140			117,816				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>1,971,691</b>	<b>922,625</b>	<b>1,812</b>	<b>594</b>	<b>119,791</b>	<b>0</b>	<b>148</b>	<b>1,189</b>	<b>148</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	10,387								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>10,387</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	33,614	7,570	496	836	2,889	436	3,909	2,453	2,054
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		<b>33,614</b>	<b>7,570</b>	<b>496</b>	<b>836</b>	<b>2,889</b>	<b>436</b>	<b>3,909</b>	<b>2,453</b>	<b>2,054</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	21,308								
70	Sales to Pupils - Breakfast	1612	1,335								
71	Sales to Pupils - A la Carte	1613	74,002								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	19,838								
74	Other Food Service (Describe & Itemize)	1690	75,893								
75	<b>Total Food Service</b>		<b>192,376</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	36,072								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	10,821								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		<b>46,893</b>	<b>0</b>							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	46,151								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829	3,106								
92	Other (Describe & Itemize)	1890									
93	<b>Total Textbook Income</b>		<b>49,257</b>								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		17,378							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	1,170	300							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	16,320								

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
102	Proceeds from Vendors' Contracts	1980						81,338			
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	594								
107	Other Local Revenues (Describe & Itemize)	1999	9,126	71				8,596		34	
108	<b>Total Other Revenue from Local Sources</b>		27,210	17,749	0	0	0	89,934	0	34	0
109	<b>Total Receipts/Revenues from Local Sources</b>	1000	11,442,275	2,569,091	1,981,567	649,889	2,279,649	90,370	166,141	1,302,053	164,018
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100	40,000								
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	40,000	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	27,496,094			1,350,000					
118	General State Aid - Hold Harmless/Supplemental	3002	1,246,564								
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
121	<b>Total Unrestricted Grants-In-Aid</b>		28,742,658	0	0	1,350,000	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	125,252								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	635,283								
126	Special Education - Personnel	3110	769,626								
127	Special Education - Orphanage - Individual	3120	32,031								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	6,024								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		1,568,216	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	<b>Total Career and Technical Education</b>		0	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	20,341								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		20,341				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	28,207								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	55,419								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				891,157					
152	Transportation - Special Education	3510				324,454					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		1,215,611	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	1,901,849			107,404					
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	168,457								
172	<b>Total Restricted Grants-In-Aid</b>		3,742,489	0	0	1,323,015	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	3000	32,485,147	0	0	2,673,015	0	0	0	0	0
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	60,294								
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		60,294	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	2,347,347								
195	Special Milk Program	4215	1,089								
196	School Breakfast Program	4220	747,592								
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		3,096,028				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	3,138,103			172,324					
204	Title I - Low Income - Neglected, Private	4305	16,951								
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399	2,155,482			14,358					
211	<b>Total Title I</b>		5,310,536	0		186,682	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	95,602								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	1,611,770								
221	Fed - Spec Education - IDEA - Room & Board	4625	182,848								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		1,890,220	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	<b>Total CTE - Perkins</b>		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866			370,526						
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880									
259	<b>Total Stimulus Programs</b>		0	0	370,526	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	21,658								
265	Learn & Serve America	4910									
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930									
268	Title II - Teacher Quality	4932	68,559								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	131,003								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	275,713								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		10,793,717	0	370,526	186,682	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	4000	10,854,011	0	370,526	186,682	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		54,821,433	2,569,091	2,352,093	3,509,586	2,279,649	90,370	166,141	1,302,053	164,018

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	17,195,983	5,103,944	421,671	914,076	254,470		79,332		23,969,476	24,012,953
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	670,257	166,441	7,973	6,533					851,204	839,548
8	Special Education Programs (Functions 1200-1220)	1200	4,432,624	1,165,551	88,306	20,909					5,707,390	6,215,720
9	Special Education Programs Pre-K	1225	195,418	47,275	3,476						246,169	296,575
10	Remedial and Supplemental Programs K-12	1250	893,043	395,765	336,320	165,957					1,791,085	2,395,298
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300			4,985						4,985	2,000
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500	400,730	45,655	52,929	38,812		16,117			554,243	588,079
15	Summer School Programs	1600	63,997	3,924		32					67,953	82,828
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	49,862	4,754	7,910	1,525	13,582		3,318		80,951	84,175
18	Bilingual Programs	1800	39,753	12,527	1,001	4,425					57,706	57,980
19	Truant Alternative & Optional Programs	1900	142,699	31,184		7,713				0	181,596	160,673
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						349,555			349,555	275,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						9,641			9,641	0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>24,084,366</b>	<b>6,977,020</b>	<b>924,571</b>	<b>1,159,982</b>	<b>268,052</b>	<b>375,313</b>	<b>82,650</b>	<b>0</b>	<b>33,871,954</b>	<b>35,010,829</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110	1,026,322	304,415	9,961	5,187					1,345,885	1,316,213
37	Guidance Services	2120	433,125	105,721							538,846	510,566
38	Health Services	2130	468,391	65,081	176,176	15,653					725,301	653,752
39	Psychological Services	2140	292,178	70,151	3,567	15,469					381,365	464,519
40	Speech Pathology & Audiology Services	2150	484,725	106,391	99,244	12,654					703,014	752,296
41	Other Support Services - Pupils (Describe & Itemize)	2190			10,018						10,018	10,000
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>2,704,741</b>	<b>651,759</b>	<b>298,966</b>	<b>48,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,704,429</b>	<b>3,707,346</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210	1,401,589	606,277	484,731	54,114	131,983	5,693	6,441		2,690,828	3,244,224
45	Educational Media Services	2220	439,160	101,584		17,588					558,332	264,108
46	Assessment & Testing	2230			47,916	2,929					50,845	82,924
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,840,749</b>	<b>707,861</b>	<b>532,647</b>	<b>74,631</b>	<b>131,983</b>	<b>5,693</b>	<b>6,441</b>	<b>0</b>	<b>3,300,005</b>	<b>3,591,256</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310	272,001	82,582	86,274	3,587		37,507			481,951	438,913
50	Executive Administration Services	2320	274,160	43,214	3,065	6,680		4,838			331,957	322,160
51	Special Area Administration Services	2330	161,838	32,419	3,647	1,951		349			200,204	210,501
52	Tort Immunity Services	2360 - 2370		0							0	0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>707,999</b>	<b>158,215</b>	<b>92,986</b>	<b>12,218</b>	<b>0</b>	<b>42,694</b>	<b>0</b>	<b>0</b>	<b>1,014,112</b>	<b>971,574</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
55	Office of the Principal Services	2410	2,299,517	494,245	104						2,793,866	2,834,828
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,299,517</b>	<b>494,245</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,793,866</b>	<b>2,834,828</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>											
59	Direction of Business Support Services	2510	72,750	9,611				125			82,486	88,550
60	Fiscal Services	2520	314,784	45,763	27,575	3,333		1,765			393,220	393,739
61	Operation & Maintenance of Plant Services	2540	559,582	119,917	230,442	1,056,901					1,966,842	2,392,468
62	Pupil Transportation Services	2550			11,144						11,144	30,500
63	Food Services	2560	1,094,891	276,766	76,946	1,646,463	21,329	1,728			3,118,123	3,055,387
64	Internal Services	2570	70,029	7,417	2,382	3,703					83,531	112,023
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>2,112,036</b>	<b>459,474</b>	<b>348,489</b>	<b>2,710,400</b>	<b>21,329</b>	<b>3,618</b>	<b>0</b>	<b>0</b>	<b>5,655,346</b>	<b>6,072,667</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>											
67	Direction of Central Support Services	2610	42,681	10,433	28,137	1,043					82,294	475,558
68	Planning, Research, Development, & Evaluation Services	2620									0	0
69	Information Services	2630			41,246						41,246	40,980
70	Staff Services	2640	204,811	29,696	30,867	185,056		4,358			454,788	265,577
71	Data Processing Services	2660	364,254	50,539	854,199	196,564					1,465,556	1,706,237
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>611,746</b>	<b>90,668</b>	<b>954,449</b>	<b>382,663</b>	<b>0</b>	<b>4,358</b>	<b>0</b>	<b>0</b>	<b>2,043,884</b>	<b>2,488,352</b>
73	Other Support Services (Describe & Itemize)	2900	48,254	6,526	18,928	2,357					76,065	68,905
74	<b>Total Support Services</b>	<b>2000</b>	<b>10,325,042</b>	<b>2,568,748</b>	<b>2,246,569</b>	<b>3,231,232</b>	<b>153,312</b>	<b>56,363</b>	<b>6,441</b>	<b>0</b>	<b>18,587,707</b>	<b>19,734,928</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>232,517</b>	<b>62,514</b>	<b>27,215</b>	<b>25,558</b>		<b>250</b>			<b>348,054</b>	<b>424,162</b>
76	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
77	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
78	Payments for Regular Programs	4110			89,078			771,993			861,071	760,320
79	Payments for Special Education Programs	4120			33,765			128,277			162,042	43,354
80	Payments for Adult/Continuing Education Programs	4130									0	0
81	Payments for CTE Programs	4140									0	80,000
82	Payments for Community College Programs	4170									0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>122,843</b>			<b>900,270</b>			<b>1,023,113</b>	<b>883,674</b>
85	Payments for Regular Programs - Tuition	4210									0	0
86	Payments for Special Education Programs - Tuition	4220						334,840			334,840	375,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
88	Payments for CTE Programs - Tuition	4240									0	0
89	Payments for Community College Programs - Tuition	4270									0	0
90	Payments for Other Programs - Tuition	4280									0	0
91	Other Payments to In-State Govt Units	4290									0	0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>334,840</b>			<b>334,840</b>	<b>375,000</b>
93	Payments for Regular Programs - Transfers	4310									0	0
94	Payments for Special Education Programs - Transfers	4320									0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
96	Payments for CTE Programs - Transfers	4340									0	0
97	Payments for Community College Program - Transfers	4370									0	0
98	Payments for Other Programs - Transfers	4380									0	0
99	Other Payments to In-State Govt Units - Transfers	4390									0	0
100	<b>Total Payments to Other Govt Units - Transfers (In-State)</b>	<b>4300</b>			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			122,843			1,235,110			1,357,953	1,258,674
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
105	Tax Anticipation Warrants	5110									0	0
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0	0
112	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										1,728,259
114	<b>Total Direct Disbursements/Expenditures</b>		34,641,925	9,608,282	3,321,198	4,416,772	421,364	1,667,036	89,091	0	54,165,668	58,156,852
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										655,765	
116												
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
119	<b>SUPPORT SERVICES - PUPILS</b>											
120	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
121	<b>SUPPORT SERVICES - BUSINESS</b>											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530			19,622		7,897				27,519	70,000
124	Operation & Maintenance of Plant Services	2540	1,262,244	220,521	1,144,473	150,019		2,073			2,779,330	2,719,895
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,262,244</b>	<b>220,521</b>	<b>1,164,095</b>	<b>150,019</b>	<b>7,897</b>	<b>2,073</b>	<b>0</b>	<b>0</b>	<b>2,806,849</b>	<b>2,789,895</b>
128	Other Support Services (Describe & Itemize)	2900									0	0
129	<b>Total Support Services</b>	<b>2000</b>	<b>1,262,244</b>	<b>220,521</b>	<b>1,164,095</b>	<b>150,019</b>	<b>7,897</b>	<b>2,073</b>	<b>0</b>	<b>0</b>	<b>2,806,849</b>	<b>2,789,895</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
133	Payments for Special Education Programs	4120									0	0
134	Payments for CTE Programs	4140									0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
141	Tax Anticipation Warrants	5110									0	0
142	Tax Anticipation Notes	5120									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
144	State Aid Anticipation Certificates	5140									0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
148	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
150	<b>Total Direct Disbursements/Expenditures</b>		1,262,244	220,521	1,164,095	150,019	7,897	2,073	0	0	2,806,849	2,789,895
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										(237,758)	
152												
153	<b>30 - DEBT SERVICES (DS)</b>											
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0	0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
157	Tax Anticipation Warrants	5110									0	0
158	Tax Anticipation Notes	5120									0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
160	State Aid Anticipation Certificates	5140									0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						1,447,486			1,447,486	720,609
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>										
164								1,156,692			1,156,692	1,686,534
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			1,650						1,650	1,730
166	<b>Total Debt Services</b>	<b>5000</b>			1,650			2,604,178			2,605,828	2,408,873
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
168	<b>Total Disbursements/ Expenditures</b>				1,650			2,604,178			2,605,828	2,408,873
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(253,735)	
170												
171	<b>40 - TRANSPORTATION FUND (TR)</b>											
172	<b>SUPPORT SERVICES (TR)</b>											
173	<b>SUPPORT SERVICES - PUPILS</b>											
174	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
175	<b>SUPPORT SERVICES - BUSINESS</b>											
176	Pupil Transportation Services	2550	43,530	8,296	3,169,618	229,386					3,450,830	3,345,441
177	Other Support Services (Describe & Itemize)	2900									0	0
178	<b>Total Support Services</b>	<b>2000</b>	43,530	8,296	3,169,618	229,386	0	0	0	0	3,450,830	3,345,441
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									0	0
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
182	Payments for Regular Programs	4110									0	0
183	Payments for Special Education Programs	4120									0	0
184	Payments for Adult/Continuing Education Programs	4130									0	0
185	Payments for CTE Programs	4140									0	0
186	Payments for Community College Programs	4170									0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110									0	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	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										0
204	Total Disbursements/ Expenditures		43,530	8,296	3,169,618	229,386	0	0	0	0	3,450,830	3,345,441
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										58,756	
206												
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		421,683							421,683	274,462
210	Pre-K Programs	1125		48,719							48,719	179,895
211	Special Education Programs (Functions 1200-1220)	1200		362,261							362,261	398,575
212	Special Education Programs - Pre-K	1225		7,560							7,560	22,662
213	Remedial and Supplemental Programs - K-12	1250		87,144							87,144	142,396
214	Remedial and Supplemental Programs - Pre-K	1275									0	0
215	Adult/Continuing Education Programs	1300									0	0
216	CTE Programs	1400									0	0
217	Interscholastic Programs	1500		20,528							20,528	15,107
218	Summer School Programs	1600		5,779							5,779	6,964
219	Gifted Programs	1650									0	0
220	Driver's Education Programs	1700		889							889	1,000
221	Bilingual Programs	1800		576							576	581
222	Truants' Alternative & Optional Programs	1900		2,068							2,068	1,242
223	Total Instruction	1000		957,207							957,207	1,042,884
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		22,240							22,240	23,396
227	Guidance Services	2120		14,214							14,214	15,179
228	Health Services	2130		56,689							56,689	44,528
229	Psychological Services	2140		4,236							4,236	5,130
230	Speech Pathology & Audiology Services	2150		9,591							9,591	6,867
231	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
232	Total Support Services - Pupils	2100		106,970							106,970	95,100
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		62,742							62,742	63,119
235	Educational Media Services	2220		72,356							72,356	28,386
236	Assessment & Testing	2230		25,127							25,127	0
237	Total Support Services - Instructional Staff	2200		160,225							160,225	91,505

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
239	Board of Education Services	2310									0	25,077
240	Executive Administration Services	2320		14,076							14,076	10,463
241	Service Area Administrative Services	2330		12,667							12,667	14,036
242	Claims Paid from Self Insurance Fund	2361									0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	0
244	Unemployment Insurance Payments	2363									0	0
245	Insurance Payments (Regular or Self-Insurance)	2364									0	0
246	Risk Management and Claims Services Payments	2365									0	0
247	Judgment and Settlements	2366									0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		51,044							51,044	55,714
249	Reciprocal Insurance Payments	2368									0	0
250	Legal Services	2369									0	0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>77,787</b>							<b>77,787</b>	<b>105,290</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
253	Office of the Principal Services	2410		195,995							195,995	200,017
254	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		<b>195,995</b>							<b>195,995</b>	<b>200,017</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>											
257	Direction of Business Support Services	2510		1,055							1,055	1,055
258	Fiscal Services	2520		58,981							58,981	58,950
259	Facilities Acquisition & Construction Services	2530									0	0
260	Operation & Maintenance of Plant Services	2540		338,656							338,656	290,568
261	Pupil Transportation Services	2550		631							631	500
262	Food Services	2560		187,177							187,177	180,685
263	Internal Services	2570		13,099							13,099	12,970
264	<b>Total Support Services - Business</b>	<b>2500</b>		<b>599,599</b>							<b>599,599</b>	<b>544,728</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>											
266	Direction of Central Support Services	2610		6,426							6,426	8,020
267	Planning, Research, Development, & Evaluation Services	2620									0	0
268	Information Services	2630									0	0
269	Staff Services	2640		38,221							38,221	38,432
270	Data Processing Services	2660		65,225							65,225	73,128
271	<b>Total Support Services - Central</b>	<b>2600</b>		<b>109,872</b>							<b>109,872</b>	<b>119,580</b>
272	Other Support Services (Describe & Itemize)	2900		9,051							9,051	9,581
273	<b>Total Support Services</b>	<b>2000</b>		<b>1,259,499</b>							<b>1,259,499</b>	<b>1,165,801</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>36,023</b>							<b>36,023</b>	<b>38,513</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
276	Payments for Special Education Programs	4120									0	0
277	Payments for CTE Programs	4140									0	0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
281	Tax Anticipation Warrants	5110									0	0
282	Tax Anticipation Notes	5120									0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
284	State Aid Anticipation Certificates	5140									0	0
285	Other (Describe & Itemize)	5150									0	0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										25,000
288	<b>Total Disbursements/Expenditures</b>			2,252,729				0			2,252,729	2,272,198
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										26,920	
290												
291	<b>60 - CAPITAL PROJECTS (CP)</b>											
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
293	<b>SUPPORT SERVICES - BUSINESS</b>											
294	Facilities Acquisition and Construction Services	2530									0	74,890
295	Other Support Services (Describe & Itemize)	2900									0	0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	74,890
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
299	Payments to Other Govt Units (In-State)	4100									0	0
300	Payments for Special Education Programs	4120									0	0
301	Payments for CTE Programs	4140									0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
305	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0	74,890
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										90,370	
307												
308	<b>70 - WORKING CASH (WC)</b>											
309												
310	<b>80 - TORT FUND (TF)</b>											
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
312	Claims Paid from Self Insurance Fund	2361									0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			171,866						171,866	200,000
314	Unemployment Insurance Payments	2363									0	0
315	Insurance Payments (Regular or Self-Insurance)	2364			152,466						152,466	167,223
316	Risk Management and Claims Services Payments	2365									0	0
317	Judgment and Settlements	2366									0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	589,807	109,100	250,709						949,616	1,032,819
319	Reciprocal Insurance Payments	2368									0	0
320	Legal Services	2369			81,326						81,326	40,000
321	Property Insurance (Buildings & Grounds)	2371									0	0
322	Vehicle Insurance (Transportation)	2372									0	0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	589,807	109,100	656,367	0	0	0	0	0	1,355,274	1,440,042
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
326	Tax Anticipation Warrants	5110									0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150									0	0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0	0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
331	<b>Total Disbursements/Expenditures</b>		589,807	109,100	656,367	0	0	0	0	0	1,355,274	1,440,042
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										(53,221)	
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
336	<b>SUPPORT SERVICES - BUSINESS</b>											
337	Facilities Acquisition & Construction Services	2530					386,191				386,191	160,984
338	Operation & Maintenance of Plant Services	2540									0	0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	386,191	0	0	0	386,191	160,984
340	Other Support Services (Describe & Itemize)	2900						28,400			28,400	0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	386,191	28,400	0	0	414,591	160,984
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
347	Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	0
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) <sup>15</sup>	5300									0	0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
354	<b>Total Disbursements/Expenditures</b>		0	0	0	0	386,191	28,400	0	0	414,591	160,984
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(250,573)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>District's Accounting Basis is ACCRUAL</i>		---RECEIPTS---	DISBURSEMENTS								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	<b>Beginning Balance July 1, 2015</b>		368,538									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	370,526						739,064			739,064
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	<b>Total ARRA Programs</b>		370,526	0	0	0	0	0	739,064	0		739,064
35	<b>Ending Balance June 30, 2016</b>		0									
36												
37	<p><b>1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 &amp; 4870, line 23 used for the following non-allowable purposes:</b></p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDEA Act;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p>											
38												
39												
40												
41												
42												
43												
44												
45												
46												
47	<p><b>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</b> _____</p>											
48												
49												
50												
51												
52												
53												
54												
55												
56												

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b> (Enter Whole Dollars)	<b>Taxes Received</b> 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	<b>Taxes Received</b> (from the 2015 Levy)	<b>Taxes Received</b> (from 2014 & Prior Levies)	<b>Total Estimated Taxes</b> (from the 2015 Levy)	<b>Estimated Taxes Due</b> (from the 2015 Levy)
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	8,819,040		8,819,040	8,880,097	8,880,097
5	Operations & Maintenance	1,621,147		1,621,147	1,632,371	1,632,371
6	Debt Services **	1,979,259		1,979,259	2,811,563	2,811,563
7	Transportation	648,459		648,459	652,948	652,948
8	Municipal Retirement	1,279,053		1,279,053	1,257,219	1,257,219
9	Capital Improvements	0		0		0
10	Working Cash	162,084		162,084	163,237	163,237
11	Tort Immunity	1,298,377		1,298,377	1,565,378	1,565,378
12	Fire Prevention & Safety	161,816		161,816	163,237	163,237
13	Leasing Levy	162,115		162,115	163,237	163,237
14	Special Education	129,692		129,692	130,590	130,590
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	877,916		877,916	1,212,721	1,212,721
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>17,138,958</b>	<b>0</b>	<b>17,138,958</b>	<b>18,632,598</b>	<b>18,632,598</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b> <b>Beginning 07/01/15</b>	<b>Issued 07/01/15</b> <b>Through 06/30/16</b>	<b>Retired 07/01/15</b> <b>Through 06/30/16</b>	<b>Outstanding</b> <b>Ending 06/30/16</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX</b>										
4	<b>ANTICIPATION NOTES (CPPRT)</b>										
5	<b>Total CPPRT Notes</b>									0	
6	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
7	Educational Fund									0	
8	Operations & Maintenance Fund									0	
9	Debt Services - Construction									0	
10	Debt Services - Working Cash									0	
11	Debt Services - Refunding Bonds									0	
12	Transportation Fund									0	
13	Municipal Retirement/Social Security Fund									0	
14	Fire Prevention & Safety Fund									0	
15	Other - (Describe & Itemize)									0	
16	<b>Total TAWs</b>		0	0	0	0				0	
17	<b>TAX ANTICIPATION NOTES (TAN)</b>										
18	Educational Fund									0	
19	Operations & Maintenance Fund									0	
20	Fire Prevention & Safety Fund									0	
21	Other - (Describe & Itemize)									0	
22	<b>Total TANs</b>		0	0	0	0				0	
23	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
24	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>									0	
25	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>										
26	<b>Total GSAACs (All Funds)</b>									0	
27	<b>OTHER SHORT-TERM BORROWING</b>										
28	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>									0	
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30	<b>Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning 07/1/15</b>	<b>Issued 7/1/15 thru 6/30/16</b>	<b>Any differences described and itemized</b>	<b>Retired 7/1/15 thru 6/30/16</b>	<b>Outstanding Ending 6/30/16</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>	
31	General Obligation Issue - 2011A	03/16/11	17,335,000	1, 4	15,745,000			855,000	14,890,000	14,885,255	
32	General Obligation Issue - 2011B QZAB	03/16/11	6,600,000	4	6,600,000				6,600,000	6,600,000	
33	General Obligation Issue - 2012BQ	12/02/12	6,705,000	4	6,460,000			125,000	6,335,000	6,335,000	
34	General Obligation Issue - 2012QZAB	12/27/12	1,200,000	4	1,200,000				1,200,000	1,200,000	
35	General Obligation Issue - 2016	02/26/16	1,555,000	4		1,555,000			1,555,000	1,555,000	
36	Switches Capital Lease	07/15/14	987,731	7	735,941			176,692	559,249	559,249	
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43									0		
44									0		
45									0		
46									0		
47									0		
48									0		
49			34,382,731		30,740,941	1,555,000	0	1,156,692	31,139,249	31,134,504	
50											
51	* Each type of debt issued must be identified separately with the amount:										
52	1. Working Cash Fund Bonds		4. Fire Prevent, Safety, Environmental and Energy Bonds		7. Other						
53	2. Funding Bonds		5. Tort Judgment Bonds		8. Other						
54	3. Refunding Bonds		6. Building Bonds		9. Other						

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b> (Enter Whole Dollars)		<b>Account No</b>		<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>			
3	<b>Cash Basis Fund Balance as of July 1, 2015</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District		10, 20, 40 or 50-1100			129,692						
6	Earnings on Investments		10, 20, 40, 50 or 60-1500									
7	Drivers' Education Fees		10-1970									16,320
8	School Facility Occupation Tax Proceeds		30 or 60-1983									
9	Driver Education		10 or 20-3370									55,419
10	Other Receipts (Describe & Itemize on tab "Itemization 32")		--									
11	Sale of Bonds		10, 20, 40 or 60-7200									
12	<b>Total Receipts</b>				<b>0</b>	<b>129,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,739</b>	
13	<b>DISBURSEMENTS:</b>											
14	Instruction		10 or 50-1000			129,692						71,739
15	Facilities Acquisition & Construction Services		20 or 60-2530									
16	Tort Immunity Services		10, 20, 40-2360-2370									
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt		30-5200									
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)		30-5300									
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")		30-5400									
21	<b>Total Debt Services</b>							<b>0</b>				
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")		--									
23	<b>Total Disbursements</b>				<b>0</b>	<b>129,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,739</b>	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>											
25	<b>Reserved Fund Balance</b>		714									
26	<b>Unreserved Fund Balance</b>		730		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning 7/1/15</b>	<b>Add: Additions 2015-2016</b>	<b>Less: Deletions 2015-2016</b>	<b>Cost Ending 6/30/16</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/15</b>	<b>Add: Depreciation Allowable 2015-2016</b>	<b>Less: Depreciation Deletions 2015-2016</b>	<b>Accumulated Depreciation Ending 6/30/16</b>	<b>Ending Balance Undepreciated 6/30/16</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	2,301,646	7,897	8,898	2,300,645						2,300,645
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	108,467,683	67,742	1,139,124	107,396,301	50	55,435,338	3,148,603	872,950	57,710,991	49,685,310
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	577,077	0	0	577,077	20	16,963	28,854	0	45,817	531,260
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	2,410,287	111,933	0	2,522,220	10	1,426,746	219,168	0	1,645,914	876,306
13	5 Yr Schedule	252	1,382,805	256,728	427	1,639,106	5	438,590	284,206	287	722,509	916,597
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>		371,153		371,153	--					371,153
16	<b>Total Capital Assets</b>	<b>200</b>	<b>115,139,498</b>	<b>815,453</b>	<b>1,148,449</b>	<b>114,806,502</b>		<b>57,317,637</b>	<b>3,680,831</b>	<b>873,237</b>	<b>60,125,231</b>	<b>54,681,271</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				89,091	10		8,909			
18	<b>Allowable Depreciation</b>								3,689,740			

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	54,165,668
9	O&M	Expenditures 15-22, L150	Total Expenditures			2,806,849
10	DS	Expenditures 15-22, L168	Total Expenditures			2,605,828
11	TR	Expenditures 15-22, L204	Total Expenditures			3,450,830
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			2,252,729
13	TORT	Expenditures 15-22, L331	Total Expenditures			1,355,274
14			<b>Total Expenditures</b>		\$	<b>66,637,178</b>
15						
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			851,204
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			246,169
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			4,985
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			67,953
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			349,555
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			9,641
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			348,054
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			1,357,953
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			421,364
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			89,091
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			7,897
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			1,156,692
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			48,719
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			7,560
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			5,779
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			36,023
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 73)</b>		\$	<b>5,008,639</b>
76			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>			<b>61,628,539</b>
77			<b>9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12</b>			<b>5,265.31</b>
78			<b>Estimated OEPP (Line 76 divided by Line 77)</b>		\$	<b>11,704.64</b>
79						

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
80	<b>PER CAPITA TUITION CHARGE</b>					
81	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
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		192,376
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		46,893
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		46,151
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)		3,106
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		17,378
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)		594
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		1,568,216
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		20,341
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		28,207
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		55,419
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,215,611
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		168,457
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		60,294
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		3,096,028
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		5,497,218
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,611,770
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		182,848
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		370,526
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED-O&M-MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		21,658
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		68,559
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		131,003
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		275,713
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				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$	<b>14,678,366</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>		<b>46,950,173</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>		<b>3,689,740</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>		<b>50,639,913</b>
179				<b>9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))</b>		<b>5,265.31</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$	<b>9,617.65</b>
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the determination of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					3,096,028		
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					223,760		
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		34,478,459		34,478,459		
20	<b>Support Services:</b>							
21	Pupil	2100		3,811,399		3,811,399		
22	Instructional Staff	2200		3,321,806		3,321,806		
23	General Admin.	2300		2,447,173		2,447,173		
24	School Admin	2400		2,989,861		2,989,861		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	83,541	0	83,541	0		
27	Fiscal Services	2520	452,201	0	452,201	0		
28	Oper. & Maint. Plant Services	2540		5,084,828	5,084,828			
29	Pupil Transportation	2550		3,462,605		3,462,605		
30	Food Services	2560		187,943		187,943		
31	Internal Services	2570	96,630	0	96,630	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		88,720		88,720		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		41,246		41,246		
36	Staff Services	2640	493,009	0	493,009	0		
37	Data Processing Services	2660	1,530,781	0	1,530,781	0		
38	<b>Other:</b>	2900		85,116		85,116		
39	<b>Community Services</b>							
40	<b>Total</b>	3000		384,077		384,077		
41			2,656,162	56,383,233	7,740,990	51,298,405		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	2,656,162	Total Indirect costs:	7,740,990		
44			Total Direct Costs:	56,383,233	Total Direct Costs:	51,298,405		
45			=	<b>4.71%</b>	=	<b>15.09%</b>		

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2016</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	<input type="checkbox"/>	0					
7		0					
8	<i>Check if the schedule is not applicable.</i>	<b>Prior Fiscal Year</b>	<b>Current Fiscal Year</b>	<b>Next Fiscal Year</b>	<b>Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.</b>		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →						
10	<b>Service or Function (Check all that apply)</b>			<b>Barriers to Implementation</b>			
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing						
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance						
20	Investment Pools						
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives	x	x		Vermilion Association for Special Education		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements						
33	Other						
34							
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>						
36							
37							
38							
40	<i>Additional space for Column (E) - Name of LEA :</i>						
41							
42							
43							

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

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

School District Name: Danville Community Consolidated School District 118  
 RCDT Number: 54-092-1180-24

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	331,957		331,957	291,674		291,674
2. Special Area Administration Services	2330	200,204		200,204	219,856		219,856
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	82,486	0	82,486	95,982	0	95,982
5. Internal Services	2570	83,531		83,531	135,679		135,679
6. Direction of Central Support Services	2610	82,294		82,294	1,296		1,296
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0
<b>8. Totals</b>		<b>780,472</b>	<b>0</b>	<b>780,472</b>	<b>744,487</b>	<b>0</b>	<b>744,487</b>
<b>9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							<b>-5%</b>

**CERTIFICATION**

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

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

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

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

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

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

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

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

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

Type Below.

1. Page 8, line 80 - Restatement of fund balance for prior year - Educational Fund - \$5,523,536; Operations & Maintenance Fund - \$173,261; Transportation Fund - \$349,562; Capital Projects Fund - \$20,200; Fire Prevention & Safety Fund - \$213,388
2. Page 10, line 74 - Educational Fund - Other Food Service - Miscellaneous food revenues - \$75,893
3. Page 10, line 91 - Educational Fund - Sales - Other - Textbook sales - \$3,106
4. Page 11, line 106 - Educational Fund - Other Local Fees - Miscellaneous fees - \$594
5. Page 11, line 107 - Other Local Revenues - Educational Fund - Miscellaneous revenues - \$9,126; Operations & Maintenance Fund - Miscellaneous revenues - \$71  
Capital Projects Fund - Miscellaneous revenues - \$8,596; Tort Fund - Miscellaneous revenues - \$34
6. Page 12, line 171 - Educational Fund - Other Restricted Revenue from State Sources - Library Grant - \$3,312 and Orphanage Tuition - \$165,145
7. Page 12, line 183 - Educational Fund - Other Restricted Grants-In-Aid Received Directly from the Federal Govt - MIECHV - \$60,294
8. Page 13, line 210 - Title I - Other - Educational Fund - School Improvement Grant - \$2,155,482; Transportation Fund - School Improvement Grant - \$14,358
9. Page 15, line 41 - Educational Fund - Other Support Services - Medicaid - \$10,018
10. Page 16, line 73 - Educational Fund - Other Support Services - Jackson Building for IDEA Part B - \$73,708; Title I supplies - \$2,357
11. Page 18, line 165 - Debt Services Fund - Debt Services - Other - Fees for 2007, 2011A, 2011B and 2012B General Obligation Bonds - \$1,650
12. Page 20, line 272 - Municipal Retirement/Social Security Fund - Other Support Services - Jackson Building IDEA Part B - \$9,051
13. Page 22, line 340 - Fire Prevention & Safety Fund - Other Support Services - Bond issuance costs \$28,400

Reference Pages.

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

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

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

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<b>Instructions:</b> If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.					
3	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.					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	<b>Direct Revenues</b>	54,821,433	2,569,091	3,509,586	166,141	61,066,251
7	<b>Direct Expenditures</b>	54,165,668	2,806,849	3,450,830		60,423,347
8	<b>Difference</b>	655,765	(237,758)	58,756	166,141	<b>642,904</b>
9	<b>Fund Balance - June 30, 2016</b>	17,688,756	4,399,051	365,985	2,507,714	<b>24,961,506</b>
10	<b>Balanced - no deficit reduction plan is required.</b>					
11						
12						
13						

### Audit Checklist

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

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

### Balancing Schedule

#### Check this Section for Error Messages

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

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual.</b>	
<b>2. The Single Audit related documents must be completed and attached.</b>	
What Basis of Accounting is used?	ACCRUAL
Accounting for late payments (Audit Questionnaire Section D)	ENTER ACCOUNTING INFO
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</b>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Danville Community Consolidated</b>	RCDT NUMBER <b>54-092-1180-24</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-004450</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>CliftonLarsonAllen LLP</b> <b>2 East Main Street, Suite 120</b> <b>Danville IL 61832</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>516 N Jackson</b> <b>Danville</b> <b>IL 61832</b>		E-MAIL ADDRESS: <b>hope.wheeler@claconnect.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Hope Wheeler</b>	
		CPA FIRM TELEPHONE NUMBER <b>217-442-1643</b>	FAX NUMBER

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

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

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

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

## Danville Community Consolidated School District #118

54-092-1180-24

## SINGLE AUDIT INFORMATION CHECKLIST

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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

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

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

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

**Danville Community Consolidated School District #118  
54-092-1180-24**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	11,411,219
Flow-through Federal Revenues			
Revenues 9-14, Line 112	Account 2200		-
Value of Commodities			
Indirect Cost Info 30, Line 11			223,760
Less: Medicaid Fee-for-Service			
Revenues 9-14, Line 271	Account 4992		(275,713)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$</b>	<b>11,359,266</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>			
Qualified Zone Academy Bond Tax Credits		\$	(370,526)
Title I FY14 adjustment		\$	1,070
Rounding		\$	(2)
-----			
-----			
-----			
-----			

**ADJUSTED AFR FEDERAL REVENUES** \$ 10,989,808

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 10,989,808

**Adjustments to SEFA Federal Revenues:**

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

**ADJUSTED SEFA FEDERAL REVENUE:** \$ 10,989,808

**DIFFERENCE:** \$ -

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
U.S. Department of Agriculture									
Passed through to the Illinois State Board of Education (ISBE)									
National School Lunch Program	10.555	15-4210-00	1,736,612	297,029	1,736,612	297,029	0	2,033,641	N/A
		16-4210-00	0	2,050,318	0	2,050,318	0	2,050,318	N/A
				2,347,347		2,347,347			
Special Milk Program	10.556	15-4215-00	8,748	1,088	8,748	1,088	0	9,836	N/A
School Breakfast Program	10.553	15-4220-00	533,227	92,977	533,227	92,977	0	626,204	N/A
		16-4220-00	0	654,615	0	654,615	0	654,615	N/A
				747,592		747,592			
Food Commodities (noncash)	10.555	N/A	0	183,198	0	183,198	0	183,198	N/A
Dept of Defense Fresh Fruits and Vegetables (noncash)	10.555	N/A	0	40,562	0	40,562	0	40,562	N/A
Child Nutrition Cluster Total						3,319,787			
<b>Total U.S. Department of Agriculture</b>				3,319,787		3,319,787			
U.S. Department of Health and Human Services									
Passed through the Illinois Department of Healthcare and Family Services									
Medicaid Administrative Outreach	93.778	2015	177,683	0	177,683	0	0	177,683	N/A
		2016	0	131,003	0	131,003	0	131,003	N/A
				131,003		131,003			
Maternal, Infant, and Early Childhood Home Visiting Program	93.505	2015	57,240	2,067	57,241	2,067	0	59,308	N/A
		2016	0	58,227	0	51,049	0	51,049	N/A
				60,294		53,116			

Total U.S. Department of Health and Human Services				191,297		184,119			
--	--	--	--	---------	--	---------	--	--	--

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

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

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

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
<b>U.S. Department of Education</b>									
Passed through to the Illinois State Board of Education (ISBE)									
Title I - Low Income	84.010	15-4300-00	3,200,737	225,383	3,288,040	138,080	0	3,426,120	4,166,251
		16-4300-00	0	3,086,114	0	3,398,230	0	3,398,230	4,057,435
				3,311,497		3,536,310			
Title I - Low Income - Delinquent Private	84.010	15-4306-00	5,293	0	5,293	0	0	5,293	8,329
		16-4306-00	0	16,951	0	16,951	0	16,951	21,724
				16,951		16,951			
Federal Special Educ.-IDEA-Room and Board (M)	84.027	15-4625-00	71,933	52,453	103,402	20,984	0	124,386	N/A
		16-4625-00	0	130,395	0	108,306	0	108,306	N/A
				182,848		129,290			
IDEA Part B Flow Through (M)	84.027	15-4620-00	1,484,083	120,399	1,484,083	120,399	0	1,604,482	1,649,327
		16-4620-00	0	1,491,371	0	1,491,371	120,091	1,611,462	1,833,302
				1,611,770		1,611,770			
IDEA Part B Pre-School Flow Through (M)	84.173	15-4600-00	68,429	0	59,700	8,729	0	68,429	87,399
		16-4600-00	0	95,602	0	86,288	9,314	95,602	148,375
				95,602		95,017			
Special Education Cluster (IDEA) Total						1,836,077			

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

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

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

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

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

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

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2016**

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year 7/1/14-6/30/15 (C)	Year 7/1/15-6/30/16 (D)	Year 7/1/14-6/30/15 (E)	Year 7/1/15-6/30/16 (F)			
School Improvement Grant (M)	84.377	15-4339-00	1,558,037	322,410	1,694,380	186,067	0	1,880,447	2,036,834
		16-4339-00	0	1,847,429	0	1,847,429	0	1,847,429	2,156,387
				2,169,839		2,033,496			
Title III - Lang Inst Prog-Limited Eng LIPLEP	84.365	15-4909-00	24,666	3,459	23,688	4,437	0	28,125	22,523
		16-4909-00	0	18,199	0	18,199	0	18,199	36,710
				21,658		22,636			
Title II - Teacher Quality	84.367	15-4932-00	566,079	1,478	561,551	6,006	0	567,557	573,580
		16-4932-00	0	67,081	0	66,398	0	66,398	204,219
				68,559		72,404			
Other Federal Programs	86.365	15-4999-PI	3,443	0	3,443	0	0	3,443	N/A
<b>Total U.S. Department of Education</b>				7,478,724		7,517,874			
<b>Total passed through the Illinois State Board of Education (ISBE)</b>				10,798,511		10,837,661			
<b>Total Expenditure of Federal Awards</b>				10,989,808		11,021,780			

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

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

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

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

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

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

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, the Uniform Guidance states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**Year Ending June 30, 2016**

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

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Danville Community Consolidated School District #118 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

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

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

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

Of the federal expenditures presented in the schedule, **Danville Community Consolidated School District #118** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
None		

**Note 4: Non-Cash Assistance**

The following amounts were expended in the form of non-cash assistance by **Danville Community Consolidated School District #118** and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$223,760
OTHER NON-CASH ASSISTANCE	\$0

**Note 5: Other Information**

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

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

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

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

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

<sup>7</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee. §200.510 (b)(2)

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
84.027, 84.173	IDEA Cluster
84.377	School Improvement Grant

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

Auditee qualified as low-risk auditee?  X  YES   NO

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

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

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

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



**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

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

**3. Criteria or specific requirement**

The District is responsible for internal controls over accounting practices to ensure balances are in accordance with generally accepted accounting principles for governments.

**4. Condition**

Various errors were noted in beginning balances and material adjustments were required to correct beginning net position and fund balance to be in accordance with generally accepted accounting principles for governments.

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

The net impact of the corrections to beginning net position was an increase of \$56,573,613. The net impact of the corrections to beginning fund balance for other funds were increases of: \$5,696,797 General Fund, \$349,562 Transportation Fund, \$20,200 Capital Projects Fund, and \$213,388 Fire Prevention and Safety Fund.

**6. Effect**

The beginning balances were not in accordance with generally accepted accounting principles and restatements were required.

**7. Cause**

The District has continued to work under the expectations of the auditing firm that they are working for at the time. At the direction of previous auditors, we did not recognize revenue from the following year in the current year. The previous auditors were going by what they knew in regards to liabilities, revenues, and the pension liability. Their opinion is different than what our new auditors feel is necessary.

**8. Recommendation**

We recommend a thorough review of all adjustments and the financial statements prior to their issuance.

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

The District will continue to take guidance from the auditors; the current auditors have made adjustments to our beginning balances and going forward we will adjust our practices to how they want us to proceed.

**For ISBE Review**

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

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

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

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. **FINDING NUMBER:**<sup>11</sup>      **2016- 003**      2. **THIS FINDING IS:**       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**

District internal control procedures include a review of general disbursements by the Board of Education.

**4. Condition**

In the audit process, we noted that a check run was not included in the board packet for review by the Board of Education.

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

The check run totaled \$120,829, and was noted in 2 disbursements in a sample of 25.

**6. Effect**

Lack of approval by the Board can result in an unapproved expenditure.

**7. Cause**

Something in the system perimeters did not allow the report to pick up the check run.

**8. Recommendation**

We recommend a process be implemented to ensure all general disbursements are provided to the Board for approval.

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

The system perimeters have been checked and it now enables our reports to include all relevant expenditures. The listing was went through at a later board meeting, so it has since been approved.

**For ISBE Review**

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

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

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

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup>      2016- 004      2. THIS FINDING IS:       New       Repeat from Prior Year?  
 Year originally reported? \_\_\_\_\_

**3. Criteria or specific requirement**  
 Good business practices include documentation of internal control procedures.

**4. Condition**  
 We noted during the audit process that the review process part of certain internal control procedures is not always documented. This includes the review of the bank reconciliation, investment reconciliations, payroll register, and journal entries.

**5. Context<sup>12</sup>**  
 This was noted in review of certain bank reconciliations, investment reconciliations, payroll registers, and journal entries.

**6. Effect**  
 There is a lack of audit trail of the review process without documentation of the review maintained.

**7. Cause**  
 The District has review procedures and policies put together and they are followed on a regular basis, work papers were just not physically signed off on.

**8. Recommendation**  
 We recommend that all review processes be documented as part of your internal control system. Documentation can include signature or initials and date of the review by someone other than the preparer of the reconciliation/register, or completion of a checklist documenting the review.

**9. Management's response<sup>13</sup>**  
 District Management will start initialing work items when they have been reviewed.

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

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).  
<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.  
<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.



**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

1. FINDING NUMBER:<sup>14</sup> **2016- 006** 2. THIS FINDING IS:  New  Repeat from Prior year?  
 Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_ IDEA Flow Through and IDEA Preschool 2016

4. Project No.: \_\_\_\_\_ **16-4620, 16-4600** 5. CFDA No.: \_\_\_\_\_ **84.027, 84.173**

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

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

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

Federal and state granting agencies require internal controls over expenditures to ensure they are allowable costs and activities, and properly supported.

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

In our accounts payable testing, we noted that the estimated liability for unemployment, and therefore related expenditures, were overstated.

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

\$12,863

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

The total amount of the accrual charged to the IDEA programs was \$12,863.

**12. Effect**

Unemployment expenses in the grant reports were overstated.

**13. Cause**

Unemployment is budgeted for in the grants and transferred at year end to cover any costs of the employees covered under this program. District Management has done a better than expected job with the unemployment claims and it has caused us to not spend down all of the budgeted costs.

**14. Recommendation**

We recommend strengthening the review process over all payables and accrued liability accounts.

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

District Management will review this on a regular basis as claims are paid and if we do not need the money from the grants we will no longer have it transferred, but amend the budget to cover other items that are not being covered at this time in full, such as transportation.

**For ISBE Review**

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

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

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

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

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

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2016**

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status<sup>20</sup></u>
NONE		

---

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

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

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

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 001**

Condition:

The Board of Education and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibilities for internal control cannot be outsourced to the external auditors and still be considered part of the on-going internal control of the organization. The District engages the external auditors to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, external auditors cannot be considered part of the District's internal control system. During the course of the audit, the external auditors proposed material adjusting entries to record accounts receivable and accounts payable at year end, along with entries to prepare the government-wide financial statements.

Plan:

Management and the Board of Education will continue to make improvements to internal controls of the District. Certain accruals cannot be completed before the audit starts because of timing of when information is available.

Anticipated Date of Completion: Ongoing

Name of Contact Person: Heather Smith, Finance Director

Management Response: Concur

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 002**

Condition:

Various errors were noted in beginning balances and material adjustments were required to correct beginning net position and fund balance to be in accordance with generally accepted accounting principles for governments.

Plan:

The District will continue to take guidance from the auditors; the current auditors have made adjustments to our beginning balances and going forward we will adjust our practices to how they want us to proceed.

Anticipated Date of Completion: 6/30/2017

Name of Contact Person: Heather Smith, Finance Director

Management Response: Concur

---

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.:     **2016- 003**

Condition:

In the audit process, we noted that a check run was not included in the board packet for review by the Board of Education.

Plan:

The system perimeters have been checked and it now enables our reports to include all relevant expenditures. This listing was sent through at a later board date, so it has since been approved.

Anticipated Date of Completion:     12/12/2016

Name of Contact Person:             Heather Smith, Finance Director

Management Response:             Concur

---

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 004**

Condition:

We noted during the audit process that the review process part of certain internal control procedures is not always documented. This includes the review of the bank reconciliation, investment reconciliations, payroll register, and journal entries.

Plan:

District Management will start initialing work items when they have been reviewed.

Anticipated Date of Completion: 12/12/2016

Name of Contact Person: Heather Smith, Finance Director

Management Response: Concur

---

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.:     **2016- 005**

Condition:

Reclassifications of expenses were required between capital outlay accounts, purchased service accounts, and non-capitalized equipment to get expenditures into the proper categories.

Plan:

District Management has already started and will continue with training throughout the District on the differences between these object codes and when projects may need split out between installation and the actual capital outlay.

Anticipated Date of Completion:     6/30/2017

Name of Contact Person:             Heather Smith, Finance Director

Management Response:             Concur

---

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

**Danville Community Consolidated School District #118**  
**54-092-1180-24**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- 006**

Condition:

In our accounts payable testing, we noted that the estimated liability for unemployment, and therefore related expenditures, were overstated.

Plan:

District Management will review this on a regular basis as claims are paid and if we do not need money from the grants, we will no longer have it transferred, but amend the budget to cover other costs that are not being covered at this time in full, such as transportation.

Anticipated Date of Completion: 6/30/2017

Name of Contact Person: Heather Smith, Finance Director

Management Response: Concur

---

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



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
Danville Community Consolidated School District No. 118  
Danville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Danville Community Consolidated School District No. 118, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Danville Community Consolidated School District No. 118's basic financial statements, and have issued our report thereon dated December 12, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Danville Community Consolidated School District No. 118's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control. Accordingly, we do not express an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses (Finding 2016-001 and 2016-002).

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies (Finding 2016-003, 2016-004, 2016-005).

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Danville Community Consolidated School District No. 118's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Danville Community Consolidated School District No. 118's Response to Findings**

Danville Community Consolidated School District No. 118's response to the findings identified in our audit are described in the accompany schedule of findings and questioned costs. Danville Community Consolidated School District No. 118's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Danville, Illinois  
December 12, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Danville Community Consolidated School District No. 118  
Danville, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited Danville Community Consolidated School District No. 118's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Danville Community Consolidated School District No. 118's major federal programs for the year ended June 30, 2016. Danville Community Consolidated School District No. 118's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Danville Community Consolidated School District No. 118's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Danville Community Consolidated School District No. 118's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Danville Community Consolidated School District No. 118's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Danville Community Consolidated School District No. 118 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding 2016-006. Our opinion on each major federal program is not modified with respect to this matter.

Danville Community Consolidated School District No. 118's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Danville Community Consolidated School District No. 118's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of Danville Community Consolidated School District No. 118 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Danville Community Consolidated School District No. 118's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Danville Community Consolidated School District No. 118's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2016-006, that we consider to be significant deficiencies.

Danville Community Consolidated School District No. 118's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Danville Community Consolidated School District No. 118's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Danville, Illinois  
December 12, 2016