

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>		
School District/Joint Agreement Number: <b>19-022-2040-26</b>	<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>RSM</b>		
County Name: <b>DuPage</b>		Name of Audit Manager: <b>Katie Barry</b>		
Name of School District/Joint Agreement: <b>Indian Prairie Community Unit Schol District 204</b>		Address: <b>1 South Wacker Drive, Suite 800</b>		
Address: <b>PO Box 3990</b>	<u>Filing Status:</u> <b>Submit electronic AFR directly to ISBE</b>  Click on the Link to Submit: <a href="#">Send ISBE a File</a>	City: <b>Chicago</b>	State: <b>IL</b>	Zip Code: <b>60606</b>
City: <b>Naperville</b>		Phone Number: <b>312.634.3400</b>	Fax Number: <b>314.634.5418</b>	
Email Address: <a href="mailto:jay_strang@ipsd.org">jay_strang@ipsd.org</a>		IL License Number (9 digit): <b>066-03346</b>	Expiration Date:	
Zip Code: <b>60567</b>		0	Email Address: <a href="mailto:katie.barry@rsmus.com">katie.barry@rsmus.com</a>	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<u>Single Audit Status:</u> <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 type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?	ISBE Use Only		
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): <b>Dr. Karen Sullivan</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address: <a href="mailto:karen_sullivan@ipsd.org">karen_sullivan@ipsd.org</a>	Email Address:	Email Address:		
Telephone: <b>630.375.3010</b>	Fax Number: <b>630.375.3009</b>	Telephone:	Fax Number:	
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).



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

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

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

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

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

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

**Submit AFR Electronically**

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

[Attachment Manager Link](#)

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

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

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

**Submit Paper Copy of AFR with Signatures**

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

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

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

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

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

[Single Audit Act](#)

**Qualifications of Auditing Firm**

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

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

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

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

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

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

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)	1,359,752	175,479	1,515,538	700,149	859,130	4,610,048
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
<b>Total</b>						4,610,048

\* 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:**

A16djH

**RSM US LLP**

*Name of Audit Firm (print)*

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

*Signature*

*mm/dd/yyyy*

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2015</b>				Equalized Assessed Valuation (EAV):				4,751,570,635				
8													
9	<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>		<b>Working Cash</b>				
10	Rate(s):	0.039437	+	0.005848	+	0.002102	=	0.047390				0.000016	
11													
12													
13	<b>B. Results of Operations *</b>												
14													
15	<b>Receipts/Revenues</b>			<b>Disbursements/ Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>			
16	307,205,567			306,099,502			1,106,065			100,405,171			
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													
22	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>GSA Certificates</b>				
23	0		0		0		0		0				
24	<b>Other</b>		<b>Total</b>										
25	0		0										
26	** The numbers shown are the sum of entries on page 25.												
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,					655,716,748						
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		239,319,987					
38													
39													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>	Pending Litigation											
45	<input type="checkbox"/>	Material Decrease in EAV											
46	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
47	<input type="checkbox"/>	Adverse Arbitration Ruling											
48	<input type="checkbox"/>	Passage of Referendum											
49	<input type="checkbox"/>	Taxes Filed Under Protest											
50	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
51	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>															
2	(Go to the following website for reference to the Financial Profile)															
3	<a href="http://www.isbe.net/sfms/p/profile.htm">www.isbe.net/sfms/p/profile.htm</a>															
4																
5																
6																
7	<b>District Name:</b> Indian Prairie Community Unit Schol District 204															
8	<b>District Code:</b> 19-022-2040-26															
9	<b>County Name:</b> DuPage															
10																
11	<b>1. Fund Balance to Revenue Ratio:</b>															
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				Funds 10, 20, 40, 70 + (50 & 80 if negative)		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		4			
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				Funds 10, 20, 40, & 70,		100,405,171.00		0.327		<b>Weight</b>		0.35			
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		307,069,740.00				<b>Value</b>		1.40			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						(135,827.00)									
16	<b>2. Expenditures to Revenue Ratio:</b>															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				Funds 10, 20 & 40		<b>Total</b>		<b>Ratio</b>		<b>Score</b>		4			
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)				Funds 10, 20, 40 & 70,		306,099,502.00		0.997		<b>Adjustment</b>		0			
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)				Minus Funds 10 & 20		307,069,740.00				<b>Weight</b>		0.35			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)						(135,827.00)				<b>Value</b>		1.40			
21	Possible Adjustment:								0							
22																
23	<b>3. Days Cash on Hand:</b>															
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				Funds 10, 20 40 & 70		<b>Total</b>		<b>Days</b>		<b>Score</b>		3			
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)				Funds 10, 20, 40 divided by 360		130,137,545.00		153.05		<b>Weight</b>		0.10			
26							850,276.39				<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>		<b>Percent</b>		<b>Score</b>		4			
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)				(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		<b>Weight</b>		0.10			
30							191,400,392.53				<b>Value</b>		0.40			
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>															
32	Long-Term Debt Outstanding (P3, Cell H37)						<b>Total</b>		<b>Percent</b>		<b>Score</b>		3			
33	Total Long-Term Debt Allowed (P3, Cell H31)						239,319,987.00		63.50		<b>Weight</b>		0.10			
34							655,716,747.63				<b>Value</b>		0.30			
35																
36	<b>Total Profile Score: 3.80 *</b>															
37	<b>Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u></b>															
38																
39																
40																
41																
42																

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(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
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		92,976,669	12,763,585	8,795,993	11,721,831	6,023,937	3,970,885	12,675,460	222,021	
5	Investments	120									
6	Taxes Receivable	130	100,616,690	13,769,957	13,944,637	4,950,008	3,305,595		37,557	761,178	
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	16,149,480			8,361,017					
9	Other Receivables	160	76,682	4,199	4,221	47,960		399,381			
10	Inventory	170									
11	Prepaid Items	180		10,479,278							
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		209,819,521	37,017,019	22,744,851	25,080,816	9,329,532	4,370,266	12,713,017	983,199	0
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	9,567,982	4,351,588		652,088				13,480	
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	26,281,056								
31	Payroll Deductions & Withholdings	480	890,790				204				
32	Deferred Revenues & Other Current Liabilities	490	115,139,572	13,934,070	14,111,914	13,370,061	3,344,968		37,995	770,296	
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		151,879,400	18,285,658	14,111,914	14,022,149	3,345,172	0	37,995	783,776	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714		18,731,361	8,632,937	11,058,667	5,984,360	4,370,266		199,423	
39	Unreserved Fund Balance	730	57,940,121						12,675,022		
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		209,819,521	37,017,019	22,744,851	25,080,816	9,329,532	4,370,266	12,713,017	983,199	0



**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>		2,907,044		
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>		2,907,044		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		35,783,076	
17	Building & Building Improvements	230		284,508,003	
18	Site Improvements & Infrastructure	240		12,631,642	
19	Capitalized Equipment	250		2,378,611	
20	Construction in Progress	260		1,859,483	
21	Amount Available in Debt Service Funds	340			8,632,937
22	Amount to be Provided for Payment on Long-Term Debt	350			230,687,050
23	<b>Total Capital Assets</b>			337,160,815	239,319,987
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			239,319,987
37	<b>Total Long-Term Liabilities</b>				239,319,987
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730	2,907,044		
40	Investment in General Fixed Assets			337,160,815	
41	<b>Total Liabilities and Fund Balance</b>		2,907,044	337,160,815	239,319,987

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	<b>RECEIPTS/REVENUES</b>									
4	<b>LOCAL SOURCES</b>	1000	216,043,430	28,098,160	27,932,334	10,053,588	6,850,442	2,186,914	100,747	1,481,334
5	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	0	0		0	0			
6	<b>STATE SOURCES</b>	3000	37,153,936	0	0	4,983,173	0	0	0	0
7	<b>FEDERAL SOURCES</b>	4000	10,772,533	0	31,211	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		263,969,899	28,098,160	27,963,545	15,036,761	6,850,442	2,186,914	100,747	1,481,334
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	89,283,420							
10	<b>Total Receipts/Revenues</b>		353,253,319	28,098,160	27,963,545	15,036,761	6,850,442	2,186,914	100,747	1,481,334
11	<b>DISBURSEMENTS/EXPENDITURES</b>									
12	<b>Instruction</b>	1000	192,699,521				3,739,694			
13	<b>Support Services</b>	2000	64,965,977	30,590,226		17,009,295	2,833,416	0		1,348,489
14	<b>Community Services</b>	3000	120,376	0		0	5,882			
15	<b>Payments to Other Districts &amp; Governmental Units</b>	4000	714,107	0	0	0	0	0		
16	<b>Debt Service</b>	5000	0	0	29,480,616	0	0			0
17	<b>Total Direct Disbursements/Expenditures</b>		258,499,981	30,590,226	29,480,616	17,009,295	6,578,992	0		1,348,489
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	89,283,420	0	0	0	0	0		0
19	<b>Total Disbursements/Expenditures</b>		347,783,401	30,590,226	29,480,616	17,009,295	6,578,992	0		1,348,489
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		5,469,918	(2,492,066)	(1,517,071)	(1,972,534)	271,450	2,186,914	100,747	132,845
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			9,670,000					
34	Premium on Bonds Sold	7220			527,559					
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			135,827					
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990								
44	<b>Total Other Sources of Funds</b>		0	0	10,333,386	0	0	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>									

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>									
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0	
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0	
49	Transfer Among Funds	8130								
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								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170								
54	Taxes Pledged to Pay Principal on Capital Leases	8410								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420								
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	135,827							
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440								
58	Taxes Pledged to Pay Interest on Capital Leases	8510								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520								
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530								
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990			9,882,600					
76	<b>Total Other Uses of Funds</b>		135,827	0	9,882,600	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(135,827)	0	450,786	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,334,091	(2,492,066)	(1,066,285)	(1,972,534)	271,450	2,186,914	100,747	132,845
79	<b>Fund Balances - July 1, 2015</b>		52,606,030	21,223,427	9,699,222	13,031,201	5,712,910	2,183,352	12,574,275	66,578
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	<b>Fund Balances - June 30, 2016</b>		57,940,121	18,731,361	8,632,937	11,058,667	5,984,360	4,370,266	12,675,022	199,423

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

	A	B	K
1	Description (Enter Whole Dollars)	Acct #	(90) Fire Prevention & Safety
2			
3	<b>RECEIPTS/REVENUES</b>		
4	<b>LOCAL SOURCES</b>	1000	0
5	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT</b>	2000	
6	<b>STATE SOURCES</b>	3000	0
7	<b>FEDERAL SOURCES</b>	4000	0
8	<b>Total Direct Receipts/Revenues</b>		0
9	<i>Receipts/Revenues for "On Behalf" Payments <sup>2</sup></i>	3998	
10	<b>Total Receipts/Revenues</b>		0
11	<b>DISBURSEMENTS/EXPENDITURES</b>		
12	<b>Instruction</b>	1000	
13	<b>Support Services</b>	2000	0
14	<b>Community Services</b>	3000	
15	<b>Payments to Other Districts &amp; Governmental Units</b>	4000	0
16	<b>Debt Service</b>	5000	0
17	<b>Total Direct Disbursements/Expenditures</b>		0
18	<i>Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup></i>	4180	0
19	<b>Total Disbursements/Expenditures</b>		0
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		0
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	
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	
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	<b>Total Other Sources of Funds</b>		0
45	<b>OTHER USES OF FUNDS (8000)</b>		

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

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

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
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>		183,376,483	26,997,482	27,927,106	9,681,826	2,314,649		76,432	1,481,104	
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	18,876,278								
8	FICA/Medicare Only Purposes Levies	1150					4,221,229				
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>202,252,761</b>	<b>26,997,482</b>	<b>27,927,106</b>	<b>9,681,826</b>	<b>6,535,878</b>	<b>0</b>	<b>76,432</b>	<b>1,481,104</b>	<b>0</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	2,148,939				300,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>2,148,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	25,558								
21	Regular - Tuition from Other Districts (In State)	1312	0								
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									
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	360,810								
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>386,368</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				235,096					
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				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									

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
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
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				103,254					
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>					338,350					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	81,660	30,849	5,228	33,412	14,564	341	24,315	230	
66	Gain or Loss on Sale of Investments	1520									
67	<b>Total Earnings on Investments</b>		81,660	30,849	5,228	33,412	14,564	341	24,315	230	0
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	4,290,556								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	<b>Total Food Service</b>		4,290,556								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	160,479								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	1,571,464								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	<b>Total District/School Activity Income</b>		1,731,943	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	3,699,823								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890	243,598								
93	<b>Total Textbook Income</b>		3,943,421								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910		930,440							
96	Contributions and Donations from Private Sources	1920	7,090					2,186,573			
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950									
100	Payments of Surplus Moneys from TIF Districts	1960									

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
101	Drivers' Education Fees	1970	185,741								
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991	421,591								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993	502,306								
107	Other Local Revenues (Describe & Itemize)	1999	91,054	139,389							
108	<b>Total Other Revenue from Local Sources</b>		1,207,782	1,069,829	0	0	0	2,186,573	0	0	0
109	<b>Total Receipts/Revenues from Local Sources</b>	<b>1000</b>	216,043,430	28,098,160	27,932,334	10,053,588	6,850,442	2,186,914	100,747	1,481,334	0
110	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
111	Flow-through Revenue from State Sources	2100									
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>	<b>2000</b>	0	0		0	0				
115	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
116	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
117	General State Aid- Sec. 18-8.05	3001	27,381,542								
118	General State Aid - Hold Harmless/Supplemental	3002									
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>		27,381,542	0	0	0	0	0		0	0
122	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
123	<b>SPECIAL EDUCATION</b>										
124	Special Education - Private Facility Tuition	3100	2,117,696								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	2,577,390								
126	Special Education - Personnel	3110	4,079,256								
127	Special Education - Orphanage - Individual	3120	15,971								
128	Special Education - Orphanage - Summer Individual	3130									
129	Special Education - Summer School	3145	78,480								
130	Special Education - Other (Describe & Itemize)	3199									
131	<b>Total Special Education</b>		8,868,793	0		0					
132	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	168,636								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	1,450								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299	16,791								
140	<b>Total Career and Technical Education</b>		186,877	0			0				
141	<b>BILINGUAL EDUCATION</b>										
142	Bilingual Ed - Downstate - TPI and TBE	3305	340,006								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	<b>Total Bilingual Ed</b>		340,006				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	12,587								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	150,806								
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	<b>TRANSPORTATION</b>										
151	Transportation - Regular and Vocational	3500				490,377					
152	Transportation - Special Education	3510				4,492,796					
153	Transportation - Other (Describe & Itemize)	3599									
154	<b>Total Transportation</b>		0	0		4,983,173	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	213,325								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	<b>Total Restricted Grants-In-Aid</b>		9,772,394	0	0	4,983,173	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>37,153,936</b>	<b>0</b>	<b>0</b>	<b>4,983,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE VI</b>										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	1,836,649								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	293,010								
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>		2,129,659				0				
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	1,657,980								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	<b>Total Title I</b>		1,657,980	0		0	0				
212	<b>TITLE IV</b>										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	<b>Total Title IV</b>		0	0		0	0				
217	<b>FEDERAL - SPECIAL EDUCATION</b>										
218	Fed - Spec Education - Preschool Flow-Through	4600	122,564								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	4,262,527								
221	Fed - Spec Education - IDEA - Room & Board	4625	1,019,413								
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224	<b>Total Federal - Special Education</b>		5,404,504	0		0	0				
225	<b>CTE - PERKINS</b>										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799	66,485								
228	<b>Total CTE - Perkins</b>		66,485	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									

**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
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869			31,211						
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	31,211	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902	77,768								
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	35,215								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	250,837								
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	177,865								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	345,976								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	547,524								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	78,720								
273	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		10,772,533	0	31,211	0	0	0		0	0
274	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	10,772,533	0	31,211	0	0	0	0	0	0
275	<b>Total Direct Receipts/Revenues</b>		263,969,899	28,098,160	27,963,545	15,036,761	6,850,442	2,186,914	100,747	1,481,334	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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	<b>10 - EDUCATIONAL FUND (ED)</b>										
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>									
5	Regular Programs	1100	118,951,437	16,917,981	692,429	3,616,861	21,350	38,987	483,342		140,722,387
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	29,377,457	6,805,868	258,423	202,399	17,271	15,000	121,697		36,798,115
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400				30,384					30,384
14	Interscholastic Programs	1500	358,056	35,325	190,289	49,633		145,765			779,068
15	Summer School Programs	1600									0
16	Gifted Programs	1650	2,178,009	324,086							2,502,095
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	3,978,721	545,867	1,870	10,337					4,536,795
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs - Private Tuition	1911									0
22	Special Education Programs K-12 - Private Tuition	1912						7,330,677			7,330,677
23	Special Education Programs Pre-K - Tuition	1913									0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0
26	Adult/Continuing Education Programs - Private Tuition	1916									0
27	CTE Programs - Private Tuition	1917									0
28	Interscholastic Programs - Private Tuition	1918									0
29	Summer School Programs - Private Tuition	1919									0
30	Gifted Programs - Private Tuition	1920									0
31	Bilingual Programs - Private Tuition	1921									0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>154,843,680</b>	<b>24,629,127</b>	<b>1,143,011</b>	<b>3,909,614</b>	<b>38,621</b>	<b>7,530,429</b>	<b>605,039</b>	<b>0</b>	<b>192,699,521</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>									
35	<b>SUPPORT SERVICES - PUPILS</b>										
36	Attendance & Social Work Services	2110	2,784,229	394,101		11,975					3,190,305
37	Guidance Services	2120	3,752,929	538,685		5,517					4,297,131
38	Health Services	2130	2,169,650	339,057	77,457	36,404			4,765		2,627,333
39	Psychological Services	2140	2,390,396	313,325	33,539	23,507					2,760,767
40	Speech Pathology & Audiology Services	2150	4,787,313	770,048	509,223	11,492			34,098		6,112,174
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190									0
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>15,884,517</b>	<b>2,355,216</b>	<b>620,219</b>	<b>88,895</b>	<b>0</b>	<b>0</b>	<b>38,863</b>	<b>0</b>	<b>18,987,710</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
44	Improvement of Instruction Services	2210	3,122,973	322,419	3,122,813	1,483,025		5,486	3,868,170		11,924,886
45	Educational Media Services	2220	2,907,618	324,170		182,578					3,414,366
46	Assessment & Testing	2230	6,206			632,801					639,007
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>6,036,797</b>	<b>646,589</b>	<b>3,122,813</b>	<b>2,298,404</b>	<b>0</b>	<b>5,486</b>	<b>3,868,170</b>	<b>0</b>	<b>15,978,259</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
49	Board of Education Services	2310			600,057	20,489	0	26,657	0		647,203
50	Executive Administration Services	2320	1,095,510	117,922	268,590	111,830	3,154		0		1,597,006
51	Special Area Administration Services	2330	155,677	20,612							176,289
52	Tort Immunity Services	2360 - 2370									0
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>1,251,187</b>	<b>138,534</b>	<b>868,647</b>	<b>132,319</b>	<b>3,154</b>	<b>26,657</b>	<b>0</b>	<b>0</b>	<b>2,420,498</b>

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
55	Office of the Principal Services	2410	12,798,081	2,674,707	52,242						15,525,030
56	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>12,798,081</b>	<b>2,674,707</b>	<b>52,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,525,030</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>										
59	Direction of Business Support Services	2510	288,779	26,219	6,464	21,043			1,761		344,266
60	Fiscal Services	2520	443,640	70,537	479,912				0		994,089
61	Operation & Maintenance of Plant Services	2540		39							39
62	Pupil Transportation Services	2550		1	84,856						84,857
63	Food Services	2560	637,229	9	5,157,557	2,546			15,400		5,812,741
64	Internal Services	2570									0
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,369,648</b>	<b>96,805</b>	<b>5,728,789</b>	<b>23,589</b>	<b>0</b>	<b>0</b>	<b>17,161</b>	<b>0</b>	<b>7,235,992</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630	263,156	4,575	235	29,442	52,642				350,050
70	Staff Services	2640	568,702								568,702
71	Data Processing Services	2660	2,878,663	463,259	123,348	103,984	178,297	70,201			3,817,752
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>3,710,521</b>	<b>467,834</b>	<b>123,583</b>	<b>133,426</b>	<b>230,939</b>	<b>70,201</b>	<b>0</b>	<b>0</b>	<b>4,736,504</b>
73	Other Support Services (Describe & Itemize)	2900	81,121			863					81,984
74	<b>Total Support Services</b>	<b>2000</b>	<b>41,131,872</b>	<b>6,379,685</b>	<b>10,516,293</b>	<b>2,677,496</b>	<b>234,093</b>	<b>102,344</b>	<b>3,924,194</b>	<b>0</b>	<b>64,965,977</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>52,045</b>	<b>3,872</b>	<b>40,086</b>	<b>24,373</b>			<b>0</b>		<b>120,376</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						410,966			410,966
79	Payments for Special Education Programs	4120									0
80	Payments for Adult/Continuing Education Programs	4130									0
81	Payments for CTE Programs	4140									0
82	Payments for Community College Programs	4170									0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			303,141						303,141
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>303,141</b>			<b>410,966</b>			<b>714,107</b>
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>
93	Payments for Regular Programs - Transfers	4310									0
94	Payments for Special Education Programs - Transfers	4320									0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
96	Payments for CTE Programs - Transfers	4340									0
97	Payments for Community College Program - Transfers	4370									0
98	Payments for Other Programs - Transfers	4380									0
99	Other Payments to In-State Govt Units - Transfers	4390									0
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			0			0			0
101	Payments to Other Govt Units (Out-of-State)	4400									0
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			303,141			410,966			714,107
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>									
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
105	Tax Anticipation Warrants	5110									0
106	Tax Anticipation Notes	5120									0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
108	State Aid Anticipation Certificates	5140									0
109	Other Interest on Short-Term Debt	5150									0
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>									0
112	<b>Total Debt Services</b>	<b>5000</b>						0			0
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>									
114	<b>Total Direct Disbursements/Expenditures</b>		196,027,597	31,012,684	12,002,531	6,611,483	272,714	8,043,739	4,529,233	0	258,499,981
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										5,469,918
116											
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>										
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>									
119	<b>SUPPORT SERVICES - PUPILS</b>										
120	Other Support Services - Pupils (Describe & Itemize)	2190									0
121	<b>SUPPORT SERVICES - BUSINESS</b>										
122	Direction of Business Support Services	2510									0
123	Facilities Acquisition & Construction Services	2530					8,049,228				8,049,228
124	Operation & Maintenance of Plant Services	2540	703,101	28,230	14,453,001	6,281,344	1,075,322				22,540,998
125	Pupil Transportation Services	2550									0
126	Food Services	2560									0
127	<b>Total Support Services - Business</b>	<b>2500</b>	703,101	28,230	14,453,001	6,281,344	9,124,550	0	0	0	30,590,226
128	Other Support Services (Describe & Itemize)	2900									0
129	<b>Total Support Services</b>	<b>2000</b>	703,101	28,230	14,453,001	6,281,344	9,124,550	0	0	0	30,590,226
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>									
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>										
133	Payments for Special Education Programs	4120									0
134	Payments for CTE Programs	4140									0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0
137	Payments to Other Govt. Units (Out of State)	4400									0
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>									
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
141	Tax Anticipation Warrants	5110									0
142	Tax Anticipation Notes	5120									0

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

1	A	B	C	D	E	F	G	H	I	J	K
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
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
144	State Aid Anticipation Certificates	5140									0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>									0
148	<b>Total Debt Services</b>	<b>5000</b>						0			0
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>									
150	<b>Total Direct Disbursements/Expenditures</b>		703,101	28,230	14,453,001	6,281,344	9,124,550	0	0	0	30,590,226
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>										(2,492,066)
152											
153	<b>30 - DEBT SERVICES (DS)</b>										
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>									0
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>									
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
157	Tax Anticipation Warrants	5110									0
158	Tax Anticipation Notes	5120									0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
160	State Aid Anticipation Certificates	5140									0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						12,377,562			12,377,562
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>						17,092,857			17,092,857
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			10,197						10,197
166	<b>Total Debt Services</b>	<b>5000</b>			10,197			29,470,419			29,480,616
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>									
168	<b>Total Disbursements/ Expenditures</b>				10,197			29,470,419			29,480,616
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,517,071)
170											
171	<b>40 - TRANSPORTATION FUND (TR)</b>										
172	<b>SUPPORT SERVICES (TR)</b>										
173	<b>SUPPORT SERVICES - PUPILS</b>										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	<b>SUPPORT SERVICES - BUSINESS</b>										
176	Pupil Transportation Services	2550	401,798	28,855	16,565,131		12,469		1,042		17,009,295
177	Other Support Services (Describe & Itemize)	2900									0
178	<b>Total Support Services</b>	<b>2000</b>	401,798	28,855	16,565,131	0	12,469	0	1,042	0	17,009,295
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>									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
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
190	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
191	<b>DEBT SERVICES (TR)</b>	<b>5000</b>									
192	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
193	Tax Anticipation Warrants	5110									0
194	Tax Anticipation Notes	5120									0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0
196	State Aid Anticipation Certificates	5140									0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
198	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0
199	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>									0
200											0
201	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0
202	<b>Total Debt Services</b>	<b>5000</b>						0			0
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>									
204	<b>Total Disbursements/ Expenditures</b>		401,798	28,855	16,565,131	0	12,469	0	1,042	0	17,009,295
205	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,972,534)
206											
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>										
208	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>									
209	Regular Programs	1100		1,447,749							1,447,749
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200		2,167,844							2,167,844
212	Special Education Programs - Pre-K	1225									0
213	Remedial and Supplemental Programs - K-12	1250									0
214	Remedial and Supplemental Programs - Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500		20,165							20,165
218	Summer School Programs	1600									0
219	Gifted Programs	1650		27,254							27,254
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800		76,682							76,682
222	Truants' Alternative & Optional Programs	1900									0
223	<b>Total Instruction</b>	<b>1000</b>		3,739,694							3,739,694
224	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>									
225	<b>SUPPORT SERVICES - PUPILS</b>										
226	Attendance & Social Work Services	2110		34,828							34,828
227	Guidance Services	2120		50,653							50,653
228	Health Services	2130		295,342							295,342
229	Psychological Services	2140		30,341							30,341
230	Speech Pathology & Audiology Services	2150		58,954							58,954
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	<b>Total Support Services - Pupils</b>	<b>2100</b>		470,118							470,118
233	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>										
234	Improvement of Instruction Services	2210		92,927							92,927
235	Educational Media Services	2220		37,846							37,846
236	Assessment & Testing	2230									0
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		130,773							130,773



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

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
239	Board of Education Services	2310									0
240	Executive Administration Services	2320		93,010							93,010
241	Service Area Administrative Services	2330		2,320							2,320
242	Claims Paid from Self Insurance Fund	2361									0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
244	Unemployment Insurance Payments	2363									0
245	Insurance Payments (Regular or Self-Insurance)	2364									0
246	Risk Management and Claims Services Payments	2365									0
247	Judgment and Settlements	2366									0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
249	Reciprocal Insurance Payments	2368									0
250	Legal Services	2369									0
251	<b>Total Support Services - General Administration</b>	<b>2300</b>		95,330							95,330
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>										
253	Office of the Principal Services	2410		1,082,107							1,082,107
254	Other Support Services - School Administration (Describe & Itemize)	2490									0
255	<b>Total Support Services - School Administration</b>	<b>2400</b>		1,082,107							1,082,107
256	<b>SUPPORT SERVICES - BUSINESS</b>										
257	Direction of Business Support Services	2510		30,996							30,996
258	Fiscal Services	2520		78,338							78,338
259	Facilities Acquisition & Construction Services	2530									0
260	Operation & Maintenance of Plant Services	2540		77,330							77,330
261	Pupil Transportation Services	2550		57,721							57,721
262	Food Services	2560		57,177							57,177
263	Internal Services	2570									0
264	<b>Total Support Services - Business</b>	<b>2500</b>		301,562							301,562
265	<b>SUPPORT SERVICES - CENTRAL</b>										
266	Direction of Central Support Services	2610									0
267	Planning, Research, Development, & Evaluation Services	2620									0
268	Information Services	2630		47,099							47,099
269	Staff Services	2640		217,425							217,425
270	Data Processing Services	2660		474,281							474,281
271	<b>Total Support Services - Central</b>	<b>2600</b>		738,805							738,805
272	Other Support Services (Describe & Itemize)	2900		14,721							14,721
273	<b>Total Support Services</b>	<b>2000</b>		2,833,416							2,833,416
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		5,882							5,882
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>									
276	Payments for Special Education Programs	4120									0
277	Payments for CTE Programs	4140									0
278	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0
279	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>									
280	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>										
281	Tax Anticipation Warrants	5110									0
282	Tax Anticipation Notes	5120									0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
284	State Aid Anticipation Certificates	5140									0
285	Other (Describe & Itemize)	5150									0
286	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>									
288	<b>Total Disbursements/Expenditures</b>			6,578,992				0			6,578,992
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										271,450
290											
291	<b>60 - CAPITAL PROJECTS (CP)</b>										
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>									
293	<b>SUPPORT SERVICES - BUSINESS</b>										
294	Facilities Acquisition and Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>									
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>										
299	Payments to Other Govt Units (In-State)	4100									0
300	Payments for Special Education Programs	4120									0
301	Payments for CTE Programs	4140									0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>									
305	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	0	0	0	0	0
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										2,186,914
307											
308	<b>70 - WORKING CASH (WC)</b>										
309											
310	<b>80 - TORT FUND (TF)</b>										
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>										
312	Claims Paid from Self Insurance Fund	2361									0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362			558,837						558,837
314	Unemployment Insurance Payments	2363			17,783						17,783
315	Insurance Payments (Regular or Self-Insurance)	2364			771,869						771,869
316	Risk Management and Claims Services Payments	2365									0
317	Judgment and Settlements	2366									0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
319	Reciprocal Insurance Payments	2368									0
320	Legal Services	2369									0
321	Property Insurance (Buildings & Grounds)	2371									0
322	Vehicle Insurance (Transporation)	2372									0
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	0	0	1,348,489	0	0	0	0	0	1,348,489
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>									
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>										
326	Tax Anticipation Warrants	5110									0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
328	Other Interest or Short-Term Debt	5150									0
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>						0			0
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>									
331	<b>Total Disbursements/Expenditures</b>		0	0	1,348,489	0	0	0	0	0	1,348,489
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>										132,845
334	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>										
335	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>									
336	<b>SUPPORT SERVICES - BUSINESS</b>										
337	Facilities Acquisition & Construction Services	2530									0
338	Operation & Maintenance of Plant Services	2540									0
339	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900									0
341	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>									
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>									
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>										
347	Tax Anticipation Warrants	5110									0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0
352	<b>Total Debt Service</b>	<b>5000</b>						0			0
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>									
354	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										0

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
3	<b>10 - EDUCATIONAL FUND (ED)</b>		
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>	
5	Regular Programs	1100	146,077,673
6	Tuition Payment to Charter Schools	1115	
7	Pre-K Programs	1125	
8	Special Education Programs (Functions 1200-1220)	1200	37,021,373
9	Special Education Programs Pre-K	1225	
10	Remedial and Supplemental Programs K-12	1250	
11	Remedial and Supplemental Programs Pre-K	1275	
12	Adult/Continuing Education Programs	1300	
13	CTE Programs	1400	31,276
14	Interscholastic Programs	1500	701,726
15	Summer School Programs	1600	24,377
16	Gifted Programs	1650	2,715,287
17	Driver's Education Programs	1700	
18	Bilingual Programs	1800	4,267,498
19	Truant Alternative & Optional Programs	1900	
20	Pre-K Programs - Private Tuition	1910	
21	Regular K-12 Programs - Private Tuition	1911	
22	Special Education Programs K-12 - Private Tuition	1912	6,550,000
23	Special Education Programs Pre-K - Tuition	1913	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915	
26	Adult/Continuing Education Programs - Private Tuition	1916	
27	CTE Programs - Private Tuition	1917	
28	Interscholastic Programs - Private Tuition	1918	
29	Summer School Programs - Private Tuition	1919	
30	Gifted Programs - Private Tuition	1920	
31	Bilingual Programs - Private Tuition	1921	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922	
33	<b>Total Instruction <sup>10</sup></b>	<b>1000</b>	<b>197,389,210</b>
34	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>	
35	<b>SUPPORT SERVICES - PUPILS</b>		
36	Attendance & Social Work Services	2110	3,118,449
37	Guidance Services	2120	4,077,299
38	Health Services	2130	2,770,934
39	Psychological Services	2140	2,631,254
40	Speech Pathology & Audiology Services	2150	5,980,269
41	Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )	2190	
42	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>18,578,205</b>
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
44	Improvement of Instruction Services	2210	10,901,555
45	Educational Media Services	2220	3,417,162
46	Assessment & Testing	2230	1,423,114
47	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>15,741,831</b>
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
49	Board of Education Services	2310	783,450
50	Executive Administration Services	2320	1,637,595
51	Special Area Administration Services	2330	168,440
52	Tort Immunity Services	2360 - 2370	
53	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>2,589,485</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
54	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
55	Office of the Principal Services	2410	15,081,216
56	Other Support Services - School Admin (Describe & Itemize)	2490	
57	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>15,081,216</b>
58	<b>SUPPORT SERVICES - BUSINESS</b>		
59	Direction of Business Support Services	2510	351,433
60	Fiscal Services	2520	1,126,940
61	Operation & Maintenance of Plant Services	2540	3,959
62	Pupil Transportation Services	2550	94,565
63	Food Services	2560	6,678,359
64	Internal Services	2570	
65	<b>Total Support Services - Business</b>	<b>2500</b>	<b>8,255,256</b>
66	<b>SUPPORT SERVICES - CENTRAL</b>		
67	Direction of Central Support Services	2610	
68	Planning, Research, Development, & Evaluation Services	2620	
69	Information Services	2630	431,717
70	Staff Services	2640	539,370
71	Data Processing Services	2660	3,338,446
72	<b>Total Support Services - Central</b>	<b>2600</b>	<b>4,309,533</b>
73	Other Support Services (Describe & Itemize)	2900	222,834
74	<b>Total Support Services</b>	<b>2000</b>	<b>64,778,360</b>
75	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>220,347</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	423,500
79	Payments for Special Education Programs	4120	
80	Payments for Adult/Continuing Education Programs	4130	
81	Payments for CTE Programs	4140	
82	Payments for Community College Programs	4170	
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	305,000
84	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>	<b>728,500</b>
85	Payments for Regular Programs - Tuition	4210	
86	Payments for Special Education Programs - Tuition	4220	
87	Payments for Adult/Continuing Education Programs - Tuition	4230	
88	Payments for CTE Programs - Tuition	4240	
89	Payments for Community College Programs - Tuition	4270	
90	Payments for Other Programs - Tuition	4280	
91	Other Payments to In-State Govt Units	4290	
92	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>	<b>0</b>
93	Payments for Regular Programs - Transfers	4310	
94	Payments for Special Education Programs - Transfers	4320	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
96	Payments for CTE Programs - Transfers	4340	
97	Payments for Community College Program - Transfers	4370	
98	Payments for Other Programs - Transfers	4380	
99	Other Payments to In-State Govt Units - Transfers	4390	
100	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>	<b>0</b>
101	Payments to Other Govt Units (Out-of-State)	4400	
102	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>728,500</b>
103	<b>DEBT SERVICES (ED)</b>	<b>5000</b>	
104	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
105	Tax Anticipation Warrants	5110	
106	Tax Anticipation Notes	5120	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
108	State Aid Anticipation Certificates	5140	
109	Other Interest on Short-Term Debt	5150	
110	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
111	<b>Debt Services - Interest on Long-Term Debt</b>	<b>5200</b>	
112	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
113	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>	
114	<b>Total Direct Disbursements/Expenditures</b>		<b>263,116,417</b>
115	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
116			
117	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>		
118	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>	
119	<b>SUPPORT SERVICES - PUPILS</b>		
120	Other Support Services - Pupils (Describe & Itemize)	2190	
121	<b>SUPPORT SERVICES - BUSINESS</b>		
122	Direction of Business Support Services	2510	
123	Facilities Acquisition & Construction Services	2530	6,211,692
124	Operation & Maintenance of Plant Services	2540	22,480,995
125	Pupil Transportation Services	2550	
126	Food Services	2560	
127	<b>Total Support Services - Business</b>	<b>2500</b>	<b>28,692,687</b>
128	Other Support Services (Describe & Itemize)	2900	
129	<b>Total Support Services</b>	<b>2000</b>	<b>28,692,687</b>
130	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>	
131	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>	
132	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
133	Payments for Special Education Programs	4120	
134	Payments for CTE Programs	4140	
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
136	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>
137	Payments to Other Govt. Units (Out of State)	4400	
138	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
139	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>	
140	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
141	Tax Anticipation Warrants	5110	
142	Tax Anticipation Notes	5120	

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

	A	B	L
1	Description	Funct	Budget
2	(Enter Whole Dollars)	#	
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
144	State Aid Anticipation Certificates	5140	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
146	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
147	<b>DEBT SERVICE - INTERST ON LONG-TERM DEBT</b>	<b>5200</b>	
148	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
149	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>	
150	<b>Total Direct Disbursements/Expenditures</b>		<b>28,692,687</b>
151	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/</b>		
152			
153	<b>30 - DEBT SERVICES (DS)</b>		
154	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (DS)</b>	<b>4000</b>	
155	<b>DEBT SERVICES (DS)</b>	<b>5000</b>	
156	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
157	Tax Anticipation Warrants	5110	
158	Tax Anticipation Notes	5120	
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
160	State Aid Anticipation Certificates	5140	
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
162	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
163	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	<b>12,294,228</b>
164	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	<b>16,810,000</b>
165	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	<b>10,000</b>
166	<b>Total Debt Services</b>	<b>5000</b>	<b>29,114,228</b>
167	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>	
168	<b>Total Disbursements/ Expenditures</b>		<b>29,114,228</b>
169	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
170			
171	<b>40 - TRANSPORTATION FUND (TR)</b>		
172	<b>SUPPORT SERVICES (TR)</b>		
173	<b>SUPPORT SERVICES - PUPILS</b>		
174	Other Support Services - Pupils (Describe & Itemize)	2190	
175	<b>SUPPORT SERVICES - BUSINESS</b>		
176	Pupil Transportation Services	2550	17,633,373
177	Other Support Services (Describe & Itemize)	2900	
178	<b>Total Support Services</b>	<b>2000</b>	<b>17,633,373</b>
179	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	
180	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>	
181	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>		
182	Payments for Regular Programs	4110	
183	Payments for Special Education Programs	4120	
184	Payments for Adult/Continuing Education Programs	4130	
185	Payments for CTE Programs	4140	
186	Payments for Community College Programs	4170	
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
188	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>	<b>0</b>

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
189	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>	
190	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
191	<b>DEBT SERVICES (TR)</b>	<b>5000</b>	
192	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>		
193	Tax Anticipation Warrants	5110	
194	Tax Anticipation Notes	5120	
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	
196	State Aid Anticipation Certificates	5140	
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
198	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>	<b>0</b>
199	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup></b>	<b>5300</b>	
200			
201	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>	
202	<b>Total Debt Services</b>	<b>5000</b>	<b>0</b>
203	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>	
204	<b>Total Disbursements/ Expenditures</b>		<b>17,633,373</b>
205	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
206			
207	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>		
208	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>	
209	Regular Programs	1100	1,529,391
210	Pre-K Programs	1125	
211	Special Education Programs (Functions 1200-1220)	1200	2,393,810
212	Special Education Programs - Pre-K	1225	
213	Remedial and Supplemental Programs - K-12	1250	
214	Remedial and Supplemental Programs - Pre-K	1275	
215	Adult/Continuing Education Programs	1300	
216	CTE Programs	1400	
217	Interscholastic Programs	1500	14,683
218	Summer School Programs	1600	84
219	Gifted Programs	1650	50,957
220	Driver's Education Programs	1700	
221	Bilingual Programs	1800	70,048
222	Truants' Alternative & Optional Programs	1900	
223	<b>Total Instruction</b>	<b>1000</b>	<b>4,058,973</b>
224	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>	
225	<b>SUPPORT SERVICES - PUPILS</b>		
226	Attendance & Social Work Services	2110	50,483
227	Guidance Services	2120	50,233
228	Health Services	2130	264,975
229	Psychological Services	2140	28,353
230	Speech Pathology & Audiology Services	2150	79,789
231	Other Support Services - Pupils (Describe & Itemize)	2190	
232	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>473,833</b>
233	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>		
234	Improvement of Instruction Services	2210	98,293
235	Educational Media Services	2220	43,539
236	Assessment & Testing	2230	16
237	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>141,848</b>



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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
238	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
239	Board of Education Services	2310	
240	Executive Administration Services	2320	148,418
241	Service Area Administrative Services	2330	2,217
242	Claims Paid from Self Insurance Fund	2361	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	
244	Unemployment Insurance Payments	2363	
245	Insurance Payments (Regular or Self-Insurance)	2364	
246	Risk Management and Claims Services Payments	2365	
247	Judgment and Settlements	2366	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
249	Reciprocal Insurance Payments	2368	
250	Legal Services	2369	
251	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>150,635</b>
252	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>		
253	Office of the Principal Services	2410	1,144,289
254	Other Support Services - School Administration (Describe & Itemize)	2490	
255	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>1,144,289</b>
256	<b>SUPPORT SERVICES - BUSINESS</b>		
257	Direction of Business Support Services	2510	7,611
258	Fiscal Services	2520	94,666
259	Facilities Acquisition & Construction Services	2530	20,079
260	Operation & Maintenance of Plant Services	2540	27,328
261	Pupil Transportation Services	2550	49,956
262	Food Services	2560	65,480
263	Internal Services	2570	
264	<b>Total Support Services - Business</b>	<b>2500</b>	<b>265,120</b>
265	<b>SUPPORT SERVICES - CENTRAL</b>		
266	Direction of Central Support Services	2610	
267	Planning, Research, Development, & Evaluation Services	2620	
268	Information Services	2630	33,137
269	Staff Services	2640	50,033
270	Data Processing Services	2660	376,227
271	<b>Total Support Services - Central</b>	<b>2600</b>	<b>459,397</b>
272	Other Support Services (Describe & Itemize)	2900	199
273	<b>Total Support Services</b>	<b>2000</b>	<b>2,635,321</b>
274	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>	<b>720</b>
275	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>	
276	Payments for Special Education Programs	4120	
277	Payments for CTE Programs	4140	
278	<b>Total Payments to Other Govt Units</b>	<b>4000</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	
282	Tax Anticipation Notes	5120	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
284	State Aid Anticipation Certificates	5140	
285	Other (Describe & Itemize)	5150	
286	<b>Total Debt Services - Interest</b>	<b>5000</b>	<b>0</b>
287	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>	
288	<b>Total Disbursements/Expenditures</b>		<b>6,695,014</b>
289	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
290			
291	<b>60 - CAPITAL PROJECTS (CP)</b>		
292	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>	
293	<b>SUPPORT SERVICES - BUSINESS</b>		
294	Facilities Acquisition and Construction Services	2530	
295	Other Support Services (Describe & Itemize)	2900	
296	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
297	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>	
298	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>		
299	Payments to Other Govt Units (In-State)	4100	
300	Payments for Special Education Programs	4120	
301	Payments for CTE Programs	4140	
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
303	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
304	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>	
305	<b>Total Disbursements/ Expenditures</b>		<b>0</b>
306	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		
307			
308	<b>70 - WORKING CASH (WC)</b>		
309			
310	<b>80 - TORT FUND (TF)</b>		
311	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>		
312	Claims Paid from Self Insurance Fund	2361	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	650,000
314	Unemployment Insurance Payments	2363	100,000
315	Insurance Payments (Regular or Self-Insurance)	2364	750,000
316	Risk Management and Claims Services Payments	2365	
317	Judgment and Settlements	2366	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	
319	Reciprocal Insurance Payments	2368	
320	Legal Services	2369	20,000
321	Property Insurance (Buildings & Grounds)	2371	
322	Vehicle Insurance (Transportation)	2372	
323	<b>Total Support Services - General Administration</b>	<b>2000</b>	<b>1,520,000</b>
324	<b>DEBT SERVICES (TF)</b>	<b>5000</b>	
325	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>		
326	Tax Anticipation Warrants	5110	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	

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

	A	B	L
1	Description (Enter Whole Dollars)	Funct #	Budget
2			
328	Other Interest or Short-Term Debt	5150	
329	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5000</b>	<b>0</b>
330	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>	
331	<b>Total Disbursements/Expenditures</b>		<b>1,520,000</b>
332	<b>Excess (Deficiency) of Receipts/Revenues Over</b>		
333			
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	
338	Operation & Maintenance of Plant Services	2540	
339	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>
340	Other Support Services (Describe & Itemize)	2900	
341	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>
342	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>	
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	
344	<b>Total Payments to Other Govt Units</b>	<b>4000</b>	<b>0</b>
345	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>	
346	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>		
347	Tax Anticipation Warrants	5110	
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150	
349	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>	<b>0</b>
350	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>	
351	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300	
352	<b>Total Debt Service</b>	<b>5000</b>	<b>0</b>
353	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>	
354	<b>Total Disbursements/Expenditures</b>		<b>0</b>
355	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>		

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>District's Accounting Basis is ACCRUAL</b>		-----RECEIPTS-----	-----DISBURSEMENTS-----								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	<b>ARRA Revenue Source Code</b>	<b>Acct #</b>	<b>ARRA Receipts</b>	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>	<b>Capital Outlay</b>	<b>Other</b>	<b>Non-Capitalized Equipment</b>	<b>Termination Benefits</b>	<b>Total Expenditures</b>
4	<b>Beginning Balance July 1, 2015</b>											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	31,211									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>		31,211	0	0	0	0	0	0	0		0
35	<b>Ending Balance June 30, 2016</b>		31,211									

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

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

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

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description</b>	<b>Taxes Received</b>	<b>Taxes Received</b>	<b>Taxes Received</b>	<b>Total Estimated Taxes</b>	<b>Estimated Taxes Due</b>
3	<b>(Enter Whole Dollars)</b>	<b>7-1-15 Thru 6-30-16</b>	<b>(from the 2015 Levy)</b>	<b>(from 2014 &amp; Prior</b>	<b>(from the 2015 Levy)</b>	<b>(from the 2015 Levy)</b>
4		<b>(from 2014 Levy &amp; Prior Levies) *</b>		<b>Levies)</b>		
5				<b>(Column B - C)</b>		<b>(Column E - C)</b>
6	Educational	183,376,483	94,916,282	88,460,201	187,387,691	92,471,409
7	Operations & Maintenance	26,997,482	14,017,228	12,980,254	27,787,185	13,769,957
8	Debt Services **	27,927,106	14,165,655	13,761,451	28,110,292	13,944,637
9	Transportation	9,681,826	5,037,794	4,644,032	9,987,801	4,950,007
10	Municipal Retirement	2,314,649	1,243,820	1,070,829	2,466,065	1,222,245
11	Capital Improvements	0		0		0
12	Working Cash	76,432	38,469	37,963	76,025	37,556
13	Tort Immunity	1,481,104	773,580	707,524	1,534,757	761,177
14	Fire Prevention & Safety	0		0		0
15	Leasing Levy	0		0		0
16	Special Education	18,876,278	8,290,401	10,585,877	16,435,683	8,145,282
17	Area Vocational Construction	0		0		0
18	Social Security/Medicare Only	4,221,229	2,121,790	2,099,439	4,205,140	2,083,350
19	Summer School	0		0		0
20	Other (Describe & Itemize)	0		0		0
21	<b>Totals</b>	<b>274,952,589</b>	<b>140,605,019</b>	<b>134,347,570</b>	<b>277,990,640</b>	<b>137,385,621</b>
22	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description</b> (Enter Whole Dollars)		<b>Outstanding</b> <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 ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>		0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)</b>									
25	<b>Total GSAACs (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
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	School Refunding Bonds Series 2006B	12/14/06	9,685,000	3	8,585,000			3,400,000	5,185,000	4,997,963
32	School Building Bonds Series 2007A	07/19/07	55,750,000	6	55,750,000				55,750,000	53,738,941
33	School Refunding Bonds Series 2007B	09/06/07	59,290,000	3	59,290,000				59,290,000	57,151,245
34	School Refunding Bonds Series 2007C	12/27/07	1,091,000	3	10,400,000		(9,860,000)	265,000	275,000	265,080
35	School Refunding Bonds Series 2008	12/30/08	5,790,000	3	5,790,000				5,790,000	5,581,139
36	School Refunding Bonds Series 2009B	11/09/09	5,130,000	3	5,130,000				5,130,000	4,944,947
37	School Refunding Bonds Series 2010	07/20/10	33,230,000	3	22,825,000			7,010,000	15,815,000	15,244,509
38	School Refunding Bonds Series 2010B	12/01/10	765,000	3	765,000				765,000	737,404
39	Debt Certificates Series 2010	12/01/10	4,160,000	6	4,160,000				4,160,000	4,009,937
40	School Refunding Bonds Series 2011A	12/07/11	6,985,000	3	6,985,000				6,985,000	6,733,032
41	School Refunding Bonds Series 2012A	03/22/12	21,005,000	3	16,555,000			5,255,000	11,300,000	10,892,378
42	School Refunding Bonds Series 2014	12/18/14	4,980,000	3	4,980,000				4,980,000	4,800,358
43	School Refunding Bonds Series 2015A	03/26/15	54,855,000	3	54,855,000			880,000	53,975,000	52,027,972
44	School Refunding Bonds Series 2015B	10/25/15	9,670,000	3		9,670,000		165,000	9,505,000	9,162,128
45	Capital lease	07/24/14	618,385	7	532,844			117,857	414,987	400,017
46									0	
47									0	
48									0	
49			273,004,385		256,602,844	9,670,000	(9,860,000)	17,092,857	239,319,987	230,687,050
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 Capital lease							
53	2. Funding Bonds	5. Tort Judgment Bonds	8. Other							
54	3. Refunding Bonds	6. Building Bonds	9. Other							

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

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description</b> (Enter Whole Dollars)				<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>		
3	<b>Cash Basis Fund Balance as of July 1, 2015</b>											
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		18,876,278					
6	Earnings on Investments				10, 20, 40, 50 or 60-1500							
7	Drivers' Education Fees				10-1970					179,791		
8	School Facility Occupation Tax Proceeds				30 or 60-1983							
9	Driver Education				10 or 20-3370					150,806		
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	<b>Total Receipts</b>					0	18,876,278	0	0	330,597		
13	<b>DISBURSEMENTS:</b>											
14	Instruction				10 or 50-1000		18,876,278			330,597		
15	Facilities Acquisition & Construction Services				20 or 60-2530							
16	Tort Immunity Services				10, 20, 40-2360-2370							
17	<b>DEBT SERVICE</b>											
18	Debt Services - Interest on Long-Term Debt				30-5200							
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300							
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")				30-5400							
21	<b>Total Debt Services</b>								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	<b>Total Disbursements</b>					0	18,876,278	0	0	330,597		
24	<b>Ending Cash Basis Fund Balance as of June 30, 2016</b>							0	0	0	0	
25	<b>Reserved Fund Balance</b>				714							
26	<b>Unreserved Fund Balance</b>				730	0	0	0	0	0		
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>											
30	Yes <input type="checkbox"/> No <input checked="" 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 <u>not</u> included in line 30 above. Include the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	<sup>a</sup> Schedules for Tort Immunity are to be completed <u>only if</u> expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).											

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



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>Schedule of Capital Outlay and Depreciation</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning 7/1/15</b>	<b>Add: Additions 2015-2016</b>	<b>Less: Deletions 2015-2016</b>	<b>Cost Ending 6/30/16</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning 7/1/15</b>	<b>Add: Depreciation Allowable 2015-2016</b>	<b>Less: Depreciation Deletions 2015-2016</b>	<b>Accumulated Depreciation Ending 6/30/16</b>	<b>Ending Balance Undepreciated 6/30/16</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	35,783,076			35,783,076						35,783,076
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	429,336,665	4,278,672		433,615,337	50	140,001,644	9,105,690		149,107,334	284,508,003
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	34,201,065			34,201,065	20	20,087,289	1,482,134		21,569,423	12,631,642
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	41,814,864	129,384		41,944,248	10	38,681,381	884,256		39,565,637	2,378,611
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>		1,859,483		1,859,483	--					1,859,483
16	<b>Total Capital Assets</b>	<b>200</b>	541,135,670	6,267,539	0	547,403,209		198,770,314	11,472,080	0	210,242,394	337,160,815
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				4,530,275	10		453,028			
18	<b>Allowable Depreciation</b>								11,925,108			

	A	B	C	D	E	F	G
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	\$	258,499,981	
9	O&M	Expenditures 15-22, L150		Total Expenditures		30,590,226	
10	DS	Expenditures 15-22, L168		Total Expenditures		29,480,616	
11	TR	Expenditures 15-22, L204		Total Expenditures		17,009,295	
12	MR/SS	Expenditures 15-22, L288		Total Expenditures		6,578,992	
13	TORT	Expenditures 15-22, L331		Total Expenditures		1,348,489	
14				<b>Total Expenditures</b>	\$	<b>343,507,599</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)	\$	235,096	
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)		103,254	
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		0	
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		7,330,677	
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 Progms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		120,376	
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		714,107	
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		272,714	
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		4,529,233	
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		9,124,550	
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		17,092,857	
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		12,469	
66	TR	Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment		1,042	
67	MR/SS	Expenditures 15-22, L210, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L218, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 15-22, L274, Col K	3000	Community Services		5,882	
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>39,542,257</b>	
76				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 75)</b>		<b>303,965,342</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>26,506.66</b>	
78				<b>Estimated OEPP (Line 76 divided by Line 77)</b>	\$	<b>11,467.51</b>	
79							

	A	B	C	D	E	F	G
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
5							
80	<b>PER CAPITA TUITION CHARGE</b>						
81							
82	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$	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			4,290,556
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income			1,731,943
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks			3,699,823
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)			0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks			0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)			0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)			243,598
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals			930,440
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			421,591
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)			502,306
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education			8,868,793
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education			186,877
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed			340,006
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast			12,587
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			150,806
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation			4,983,173
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants			0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy			0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education			0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant			0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery			0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant			0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)			0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant			0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant			0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant			0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success			0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools			0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects			0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources			0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)			0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V			0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service			2,129,659
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I			1,657,980
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			4,262,527
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			1,019,413
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			66,485
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments			31,211
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			77,768
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate			0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			35,215
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)			250,837
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			177,865
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			345,976
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			547,524
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)			78,720
174							
175				<b>Total Deductions for PCTC Computation Line 83 through Line 173</b>	\$		<b>37,043,679</b>
176				<b>Net Operating Expense for Tuition Computation (Line 76 minus Line 175)</b>			<b>266,921,663</b>
177				<b>Total Depreciation Allowance (from page 27, Col I)</b>			<b>11,925,108</b>
178				<b>Total Allowance for PCTC Computation (Line 176 minus Line 177)</b>			<b>278,846,771</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>26,506.66</b>
180				<b>Total Estimated PCTC (Line 178 divided by Line 179) *</b>	\$		<b>10,519.88</b>
181							
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<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.							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	<b>Instruction</b>	1000		195,795,555		195,795,555		
20	<b>Support Services:</b>							
21	Pupil	2100		19,418,965		19,418,965		
22	Instructional Staff	2200		12,240,862		12,240,862		
23	General Admin.	2300		3,861,163		3,861,163		
24	School Admin	2400		16,607,137		16,607,137		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	373,501	0	373,501	0		
27	Fiscal Services	2520	1,072,427	0	1,072,427	0		
28	Oper. & Maint. Plant Services	2540		21,543,045	21,543,045	0		
29	Pupil Transportation	2550		17,138,362		17,138,362		
30	Food Services	2560		696,961		696,961		
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		344,507		344,507		
36	Staff Services	2640	786,127	0	786,127	0		
37	Data Processing Services	2660	4,113,736	0	4,113,736	0		
38	<b>Other:</b>	2900		96,705		96,705		
39	<b>Community Services</b>	3000		126,258		126,258		
40	<b>Total</b>			6,345,791	287,869,520	27,888,836	266,326,475	
41				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
42				Total Indirect Costs:	6,345,791	Total Indirect costs:	27,888,836	
43				Total Direct Costs:	287,869,520	Total Direct Costs:	266,326,475	
44				=	<b>2.20%</b>	=	<b>10.47%</b>	
45								

	A	B	C	D	E	F	G
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
2	<b>School Code, Section 17-1.1 (Public Act 97-0357)</b>						
3	<b>Fiscal Year Ending June 30, 2016</b>						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	0						
7	0						
8	<input type="checkbox"/> <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>	<small>(Limit text to 200 characters, for additional space use line 33 and 38)</small>		
11	Curriculum Planning	x	x	None	School Town, College of Dupage		
12	Custodial Services	x	x	None	Aramark		
13	Educational Shared Programs	x	x	None	North Central College, Tech Center of DuPage		
14	Employee Benefits	x	x	None	Aurora University		
15	Energy Purchasing	x	x	None	Constellation New Energy and Suez Energy Resources		
16	Food Services	x	x	None	Chartwells		
17	Grant Writing						
18	Grounds Maintenance Services	x	x	None	Aramark		
19	Insurance	x	x	None	Workers Schol Ins Trust/ Ill School Dist Agency		
20	Investment Pools	x	x	None	Illinois Liquid Asset Fund		
21	Legal Services						
22	Maintenance Services	x	x	None	Aramark		
23	Personnel Recruitment						
24	Professional Development	x	x	None	DuPage Regional Office of Education, North Central College		
25	Shared Personnel						
26	Special Education Cooperatives	x	x	None	Infinitec; Ill Joint Purchasing and US Commodities		
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing	x	x	None	First Student		
29	Technology Services						
30	Transportation	x	x	None			
31	Vocational Education Cooperatives	x	x	None			
32	All Other Joint/Cooperative Agreements	x	x	None			
33	Other	x	x	None			
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
41							
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: Indian Prairie Community Unit Schol Distr  
 RCDT Number: 19-022-2040-26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	1,597,006		1,597,006	1,627,183		1,627,183
2. Special Area Administration Services	2330	176,289		176,289	172,758		172,758
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	344,266	0	344,266	367,571		367,571
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
<b>8. Totals</b>		2,117,561	0	2,117,561	2,167,512	0	2,167,512
<b>9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)</b>							2%

**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. 1790 - Activity Tickets
2. 1890 - Other Text Book Fees
3. 1993 - Early Childhood fees
4. 1999 - Miscellaneous Local Revenue
5. 2199 - School Literacy Grant
6. 3999 - National Board Certification Grant
7. 10-3001 general state aid includes \$39,914 of special education expenditures from 10-1200-1

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	<i><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.</i>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
6	<b>Direct Revenues</b>	263,969,899	28,098,160	15,036,761	100,747	307,205,567
7	<b>Direct Expenditures</b>	258,499,981	30,590,226	17,009,295		306,099,502
8	<b>Difference</b>	5,469,918	<b>(2,492,066)</b>	<b>(1,972,534)</b>	100,747	<b>1,106,065</b>
9	<b>Fund Balance - June 30, 2016</b>	57,940,121	18,731,361	11,058,667	12,675,022	<b>100,405,171</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)	OK
Are Federal Expenditures greater than \$750,000?	OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 &amp; 18: Basic Financial Statements.</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
<b>9. Page 7 &amp; 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 5: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998 must be entered	OK
<b>12. Page 28: The 9 Month ADA must be entered on Line 77.</b>	OK
<b>13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK

Description:	Error Message
<a href="#">14. Page 31: SHARED OUTSOURCED SERVICES, Completed.</a>	OK

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

DISTRICT/JOINT AGREEMENT NAME <b>Indian Prairie Community Unit Sch</b>	RCDT NUMBER <b>19-022-2040-26</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>066-03346</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>RSM</b> <b>1 South Wacker Drive, Suite 800</b> <b>Chicago IL 60606</b>	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code)  <b>PO Box 3990</b> <b>Naperville</b> <b>IL 60567</b>		E-MAIL ADDRESS: <b>katie.barry@rsmus.com</b>	
		NAME OF AUDIT SUPERVISOR <b>Katie Barry</b>	
		CPA FIRM TELEPHONE NUMBER <b>312.634.3400</b>	FAX NUMBER <b>314.634.5418</b>

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

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

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

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

## Indian Prairie Community Unit Schol District 204

19-022-2040-26

## SINGLE AUDIT INFORMATION CHECKLIST

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

**GENERAL INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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

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

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

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

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

**Indian Prairie Community Unit Schol District 204  
19-022-2040-26**

**RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

**TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$ 10,803,744
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		499,495
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(547,524)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 10,755,715</b>

**ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:**

<u>Reason for Adjustment:</u>		
BAB reimbursement		\$ (31,211)
rounding		\$ 2
-----		
-----		
-----		
-----		
-----		

**ADJUSTED AFR FEDERAL REVENUES** align="right">\$ 10,724,506

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 10,724,506

**Adjustments to SEFA Federal Revenues:**

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

**ADJUSTED SEFA FEDERAL REVENUE:** align="right">\$ 10,724,506

**DIFFERENCE:** align="right">\$ -

ILLINOIS STATE BOARD OF EDUCATION  
 100 NORTH FIRST STREET  
 SPRINGFIELD, ILLINOIS 62777-0001

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2016

(attachment of ISBE 62-18)

County  
 Dupage 19-022-2040-26  
 District/Joint Agreement Name  
 Indian Prairie Community Unit School District  
 District/Joint Agreement No.  
 204 0550

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project or Contract Number (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14 6/30/15 (C)	7/1/15 6/30/16 (D)	7/1/14 6/30/15 (E)	7/1/15 6/30/16 (F)			
			Passed through Illinois State Board of Education:						
Title I Grants to Local Education Agencies:									
Title I : Low Income	84.010A	16-4300-00	\$ -	\$ 1,365,372	\$ -	\$ 1,304,612	\$ -	\$ 1,304,612	\$ 1,718,670
		15-4300-00	1,441,202	292,608	1,281,317	452,493	-	1,733,810	1,876,039
		14-4300-00	138,781	-	138,781	-	-	1,072,561	1,386,656
Total Title I Grants to Local Education Agencies:			1,579,983	1,657,980	1,420,098	1,757,105	-	4,110,983	4,981,365
Special Education - Preschool Grants:									
IDEA Pre-School Flow Through	84.173A	16-4600-00	-	122,564	-	122,564	-	122,564	143,522
		15-4600-00	130,241	-	130,241	-	-	130,241	146,349
Special Education - Grants to States:									
IDEA Flow Through	84.027A	16-4620-00	-	3,968,476	-	3,968,476	-	3,968,476	6,945,025
		15-4620-00	3,573,020	294,051	3,867,071	-	-	3,867,071	6,248,489
		14-4620-00	(302,716)	-	(289,412)	-	-	3,699,208	4,817,487
			3,270,304	4,262,527	3,577,659	3,968,476	-	11,534,755	N/A
Special Education - Grants to States:									
IDEA Room & Board	84.027A	16-4625-00	-	603,462	-	663,718	-	663,718	N/A
		15-4625-00	339,774	415,952	382,682	373,044	-	755,726	N/A
		14-4625-00	247,552	-	243,373	-	-	492,269	N/A
			587,326	1,019,414	626,055	1,036,762	-	1,911,713	N/A
Total Special Education Cluster			3,987,871	5,404,505	4,333,955	5,127,802	-	13,699,273	N/A
English Language Acquisition Grants:									
Title III : Immigrant Education Program (IEP)	84.365A	16-4905-00	-	35,215	-	35,215	-	35,215	68,000
Title III : Lang Inst Prog - Limited Eng LIPLEP	84.365A	16-4909-00	-	228,818	-	228,818	-	228,818	367,791
		15-4909-00	262,215	22,019	262,215	22,019	-	284,234	410,275
		14-4909-00	33,974	-	33,974	-	-	268,934	451,141
			296,189	250,837	296,189	250,837	-	781,986	1,229,207
Total English Language Acquisition Grants:			296,189	286,052	296,189	286,052	-	817,201	1,297,207
Improving Teacher Quality State Grants									
Title II : Teacher Quality	84.367A	16-4932-00	\$ -	\$ 147,872	\$ -	\$ 135,635	\$ -	\$ 135,635	\$ 343,129
		15-4932-00	280,242	29,993	274,747	35,488	-	310,235	366,382
		14-4932-00	5,597	-	5,597	-	-	263,161	341,352
			285,839	177,865	280,344	171,123	-	709,031	1,050,863
Preschool Expansion Grant									
	84.419B	16-4999-00	-	76,102	-	76,102	-	76,102	N/A
		15-4999-00	14,461	1,666	14,461	1,666	-	16,127	N/A
			14,461	77,768	14,461	77,768	-	92,229	N/A
Passed through DAOES Technology Center of Dupage:									
Career and Technical Education - Basic Grants to States:									
Vocational Education - Title IIC : Secondary	84.048	16-4745-00	-	66,485	-	66,485	-	66,485	66,485
		15-4745-00	64,977	-	64,977	-	-	64,977	64,977
Passed through Illinois Department of Human Services:									
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	16-4999-00	-	78,720	-	78,720	-	78,720	N/A
Total U.S. Department of Education			6,229,320	7,749,375	6,410,024	7,565,055	-	19,638,899	N/A



U.S. Department of Health and Human Services:									
Passed through Illinois Department of Healthcare and Family Services:									
Medical Assistance Program	93.778	16-4900-00	-	345,976	-	484,771	-	484,771	N/A
		15-4900-00	357,155	-	493,063	-	-	493,063	N/A
Total U.S. Department of Health and Human Services			357,155	345,976	493,063	484,771	-	977,834	N/A
U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
School Breakfast Program	10.553	16-4220-00	-	251,739	-	251,739	-	251,739	N/A
		15-4220-00	272,638	41,271	272,638	41,271	-	313,909	N/A
		14-4220-00	40,633	-	40,633	-	-	275,210	N/A
			313,271	293,010	313,271	293,010	-	840,858	N/A
National School Lunch Program	10.555	16-4210-00	-	1,518,051	-	1,518,051	-	1,518,051	N/A
		15-4210-00	1,824,886	318,599	1,824,886	318,599	-	2,143,485	N/A
		14-4210-00	255,362	-	255,362	-	-	1,944,531	N/A
			2,080,248	1,836,650	2,080,248	1,836,650	-	5,606,067	N/A
Food Donation Program	10.555	16-4299-00	-	409,840	-	409,840	-	409,840	N/A
		15-4299-00	351,770	-	351,770	-	-	351,770	N/A
Total U.S. Department of Agriculture			2,745,289	2,539,500	2,745,289	2,539,500	-	7,208,535	N/A
U.S. Department of Defense:									
Passed through Illinois State Board of Education:									
Fresh Fruits and Vegetables	10.555	16-4299-00	-	89,655	-	89,655	-	89,655	N/A
Total Child Nutrition Cluster (M)			2,745,289	2,629,155	2,745,289	2,629,155	-	7,298,190	N/A
Total Federal Awards			\$ 9,331,764	\$ 10,724,506	\$ 9,648,376	\$ 10,678,981	\$ -	\$ 27,914,923	N/A

N/A Not Available

CFDA Catalog of Federal Domestic Assistance

See Note to Schedule of Expenditures of Federal Awards

(M) - denotes major program



<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)

**Indian Prairie Community Unit Schol District 204**  
**19-022-2040-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2016**

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

**FINANCIAL STATEMENTS**

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

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

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

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

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

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

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

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

CFDA NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>
10.553/ 10.555	Child Nutrition Cluster

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.





**Indian Prairie Community Unit Schol District 204**  
**19-022-2040-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2016**

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

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

**Indian Prairie Community Unit Schol District 204**  
**19-022-2040-26**  
**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup>**  
**Year Ending June 30, 2016**

**Corrective Action Plan**

Finding No.: **2016- NA**

Condition:

Plan:

Anticipated Date of Completion:

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

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

---

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