

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

School District
Joint Agreement

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

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:
07-016-113A-02

County Name:
COOK AND DUPAGE

Name of School District/Joint Agreement:
LEMONT BROMBEREK CSD 113A

Address:
16100 WEST 127TH STREET

City:
LEMONT

Email Address:
CORZEL@SD113A.ORG

Zip Code:
60439

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified
 Adverse
 Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

DR. COURTNEY ORZEL

Email Address:

CORZEL@SD113A.ORG

Telephone:

630-257-2286

Fax Number:

360-243-3002

Signature & Date:

Dr. Courtney Orzel 10.13.16

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/16, Revised 7/1/2018)

Accounting Basis:

CASH
 ACCRUAL

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

[Send ISBE a File](#)

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000?
 YES NO Is all Single Audit Information completed and attached?
 YES NO Were any financial statement or federal awards findings issued?

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

LAUTERBACH & AMEN, LLP

Name of Audit Manager:

MATT BERAN

Address:

27W457 WARRENVILLE ROAD

City:

WARRENVILLE

State:

IL

Zip Code:

60563

Phone Number:

630-393-1483

Fax Number:

630-393-2616

IL License Number (9 digit):

065-033233

Expiration Date:

Email Address:

MBERAN@LAUTERBACHAMEN.COM

Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Fax Number:

Signature & Date:

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

TABLE OF CONTENTS

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

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 79)

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

23. Illinois Administrative Code 100, Subtitle A, Chapter 1, 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

- 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.
- 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.
- 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-107]
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 19-9 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-9]
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.
- X 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.
- X 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1991 (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, 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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: 8/31/2016

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						0
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	73,796	5,619	61,469	31,818	66,398	239,100
Total						239,100

* 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:

LAUTERBACH & AMEN, 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

09/30/2016
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
FINANCIAL PROFILE INFORMATION													
1	Required to be completed for School Districts only.												
2													
3													
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6	Tax Year 2015 Equalized Assessed Valuation (EAV): 976,319,256												
7													
8													
9													
10	Rate(s):	0.015648	+	0.002305	+	0.001270	=	0.019220	0.019220	0.000000			
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/			Excess/ (Deficiency)			Fund Balance			
16		23,160,495		Expenditures	19,318,164		3,842,331		14,310,406				
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPERT Notes												
22		0	+	TAWs	0	+	TANs	0	+	TO/EMP Orders	0	+	GSA Certificates
23				Other	0	=	Total	0					
24	** The numbers shown are the sum of entries on page 25.												
25													
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	X	a. 6.9% for elementary and high school districts.				67,366,029							
32		b. 13.8% for unit districts.											
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only) Acct												
37	Outstanding: 514 11,278,017												
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	Pending Litigation												
45	Material Decrease in EAV												
46	Material Increase/Decrease in Enrollment												
47	Adverse Arbitration Ruling												
48	Passage of Referendum												
49	Taxes Filed Under Protest												
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	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	ESTIMATED FINANCIAL PROFILE SUMMARY														
2	(Go to the following website for reference to the Financial Profile)														
3	www.isbe.net/sfms/p/profile.htm														
4															
5															
6															
7	District Name:	LEMONT BROMBEREK CSD 113A													
8	District Code:	07-016-113A-02													
9	County Name:	COOK AND DUPAGE													
10															
11	1. Fund Balance to Revenue Ratio:														
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score										4
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	14,310,408.00	0.618	Weight										0.35
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	23,160,495.00		Value										1.40
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00												
16	2. Expenditures to Revenue Ratio:														
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score										4
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	19,318,164.00	0.834	Adjustment										0
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	23,160,495.00		Weight										0.35
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00		Value										1.40
21	Possible Adjustment:														
22															
23	3. Days Cash on Hand:														
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	Total	Days	Score										4
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	16,432,114.00	306.21	Weight										0.10
26			53,661.57		Value										0.40
27	4. Percent of Short-Term Borrowing Maximum Remaining:														
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score										4
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	0.00	100.00	Weight										0.10
30			15,950,127.69		Value										0.40
31	5. Percent of Long-Term Debt Margin Remaining:														
32	Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score										4
33	Total Long-Term Debt Allowed (P3, Cell H31)		11,278,017.00	83.25	Weight										0.10
34			67,366,028.66		Value										0.40
35														Total Profile Score:	4.00 *
36	Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u>														
37															
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
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS										
	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		13,863,919	1,495,344	3,982,039	1,072,851	556,450	437,586			
5	Investments	120									
6	Taxes Receivable	130	7,463,649	1,059,158	2,174,034	517,955	310,959				
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160	201,868			67,088					
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		21,529,434	2,554,502	6,156,073	1,657,894	867,409	437,586	0	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	210,423	95,112		12,049	113,047				
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	1,477,735								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	7,987,876	1,107,057	2,271,313	541,372	325,009				
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		9,675,834	1,202,169	2,271,313	553,421	438,056	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714			3,884,760						
39	Unreserved Fund Balance	730	11,853,600	1,352,333		1,104,473	429,353	437,586			
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		21,529,434	2,554,502	6,156,073	1,657,894	867,409	437,586	0	0	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	Account Groups				
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		88,738		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		88,738		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,507,280	
17	Building & Building Improvements	230		39,092,170	
18	Site Improvements & Infrastructure	240		163,839	
19	Capitalized Equipment	250		7,012,121	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			3,884,780
22	Amount to be Provided for Payment on Long-Term Debt	350			7,993,257
23	Total Capital Assets			47,775,410	11,278,017
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	88,738		
34	Total Current Liabilities		88,738		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			11,278,017
37	Total Long-Term Liabilities				11,278,017
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			47,775,410	
41	Total Liabilities and Fund Balance		88,738	47,775,410	11,278,017

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	16,711,534	2,482,799	4,924,719	1,195,234	643,091	576	0	0	0
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
5	STATE SOURCES	3000	1,531,285	0	0	349,868	0	0	0	0	0
6	FEDERAL SOURCES	4000	889,775	0	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		19,132,594	2,482,799	4,924,719	1,545,102	643,091	576	0	0	0
8	Receipts/Revenues for "On Behalf" Payments ²	3998	5,154,895	2,482,799	4,924,719	1,545,102	643,091	576	0	0	0
9	Total Receipts/Revenues		24,287,489								
10	DISBURSEMENTS/EXPENDITURES										
11	instruction	1000	11,376,615				227,549			0	0
12	Support Services	2000	3,956,707	1,990,826		1,168,364	375,663	299,950			
13	Community Services	3000	32,409	0	0	0	37	0			0
14	Payments to Other Districts & Governmental Units	4000	646,766	0	0	0	0	0		0	0
15	Debt Service	5000	67,669	0	5,155,950	78,808	0	0		0	0
16	Total Direct Disbursements/Expenditures		16,080,166	1,990,826	5,155,950	1,247,172	603,249	299,950		0	0
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,154,895	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		21,235,061	1,990,826	5,155,950	1,247,172	603,249	299,950		0	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,052,428	491,973	(231,231)	297,930	39,842	(299,374)	0	0	0
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110									
24	Abatement of the Working Cash Fund ¹²	7110									
25	Transfer of Working Cash Fund Interest	7120									
26	Transfer Among Funds	7130		150,000							
27	Transfer of Interest	7140	15,926								
28	Transfer from Capital Project Fund to O&M Fund	7150									
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210									
33	Premium on Bonds Sold	7220									
34	Accrued Interest on Bonds Sold	7230									
35	Sale or Compensation for Fixed Assets ⁶	7300			0						
36	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
37	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40	Transfer to Capital Projects Fund	7800						350,000			
41	ISBE Loan Proceeds	7900									
42	Other Sources Not Classified Elsewhere	7990									
43	Total Other Sources of Funds		15,926	150,000	0	0	0	350,000	0	0	0
44	OTHER USES OF FUNDS (8000)										
45											

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	150,000								
50	Transfer of Interest	8140			15,926						
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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	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		350,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	318,046								
76	Total Other Uses of Funds		468,046	350,000	15,926	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(452,120)	(200,000)	(15,926)	0	0	350,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,600,308	291,973	(247,157)	297,930	39,842	50,626	0	0	0
79	Fund Balances - July 1, 2015		9,253,292	1,060,360	4,131,917	806,543	389,511	386,960			
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2016		11,853,600	1,352,333	3,884,760	1,104,473	429,353	437,586	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	(Enter Whole Dollars)										
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		14,976,448	2,184,160	4,919,086	1,104,123	321,545				
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	245,617								
8	FICA/Medicare Only Purposes Levies	1150					321,546				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		15,222,065	2,184,160	4,919,086	1,104,123	643,091	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	286,073								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		286,073	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition										
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				5,145					
43	Regular - Transp Fees from Other Districts (In State)	1412				340					
44	Regular - Transp Fees from Other Sources (In State)	1413				2,098					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					7,583					
64	EARNINGS ON INVESTMENTS	1600									
65	Interest on Investments	1510	67,527		5,633			576			
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		67,527	0	5,633	0	0	576	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	232,232								
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	Total Food Service		232,232								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	95,173								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		95,173	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	416,668								
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									
93	Total Textbook Income		416,668								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910		166,222							
96	Contributions and Donations from Private Sources	1920	33,123	120		386					
97	Impact Fees from Municipal or County Governments	1930		131,162							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950		1,135		72,000					
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									

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

	A	B	C	D	E	F	G	H	I	J	K	
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
102	Proceeds from Vendors' Contracts	1980										
103	School Facility Occupation Tax Proceeds	1983										
104	Payment from Other Districts	1991										
105	Sale of Vocational Projects	1992										
106	Other Local Fees (Describe & Itemize)	1993	330,223			11,142						
107	Other Local Revenues (Describe & Itemize)	1999	28,450		0	83,528	0	0	0	0	0	
108	Total Other Revenue from Local Sources		391,796	298,639	0	83,528	0	0	0	0	0	
109	Total Receipts/Revenues from Local Sources	1000	16,711,534	2,482,799	4,924,719	1,195,234	643,091	576	0	0	0	
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
111	Flow-through Revenue from State Sources	2100										
112	Flow-through Revenue from Federal Sources	2200										
113	Other Flow-Through (Describe & Itemize)	2300										
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0					
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)											
117	General State Aid - Sec. 18-8.05	3001	790,006									
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								0	0	
121	Total Unrestricted Grants-in-Aid		790,006	0	0	0	0	0				
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)											
123	SPECIAL EDUCATION											
124	Special Education - Private Facility Tuition	3100	128,237									
125	Special Education - Funding for Children Requiring Sp ED Services	3105	265,590									
126	Special Education - Personnel	3110	303,639									
127	Special Education - Orphanage - Individual	3120										
128	Special Education - Orphanage - Summer Individual	3130										
129	Special Education - Summer School	3145	2,642									
130	Special Education - Other (Describe & Itemize)	3199				0						
131	Total Special Education		700,108	0		0						
132	CAREER AND TECHNICAL EDUCATION (CTE)											
133	CTE - Technical Education - Tech Prep	3200										
134	CTE - Secondary Program Improvement (CTEI)	3220										
135	CTE - WECEP	3225										
136	CTE - Agriculture Education	3235										
137	CTE - Instructor Practicum	3240										
138	CTE - Student Organizations	3270										
139	CTE - Other (Describe & Itemize)	3299							0			
140	Total Career and Technical Education			0	0							
141	BILINGUAL EDUCATION											
142	Bilingual Ed - Downstate - TPI and TBE	3305	39,166									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310						0				
144	Total Bilingual Ed		39,166									

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	692								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500				101,271					
152	Transportation - Special Education	3510				248,597					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		349,868	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
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	1,313								
172	Total Restricted Grants-In-Aid		741,279	0	0	349,868	0	0	0	0	0
173	Total Receipts from State Sources	3000	1,531,285	0	0	349,868	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
189	Title VI - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199				0	0				
191	Total Title V		0	0							
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	98,062								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
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					0				
201	Total Food Service		98,062								
202	TITLE I										
203	Title I - Low Income	4300	112,725								
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				0	0				
211	Total Title I		112,725	0							
212	TITLE IV										
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				0	0				
216	Total Title IV		0	0							
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	19,077								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	579,492								
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630									
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699				0	0				
224	Total Federal - Special Education		598,569	0							
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799						0			
228	Total CTE - Perkins		0	0							
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
256	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
258	Other ARRA Funds Ed Job Fund Program	4880								0	0
259	Total Stimulus Programs		0	0	0	0	0	0			
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905	1,190								
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	14,956								
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	26,925								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991									
271	Medicaid Matching Funds - Fee-for-Service Program	4992	37,348								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		889,775	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	889,775	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		19,132,594	2,482,799	4,924,719	1,545,102	643,091	576	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	6,464,343	2,278,288	50,751	192,413	17,589	23,227		16,400	9,043,011	9,456,929
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,591,279	28,721	13,699	43,009	1,740	8,064			1,686,512	1,706,281
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									97,899	98,858
14	Interscholastic Programs	1500	58,501	891	17,385	8,504		12,618			21,303	11,429
15	Summer School Programs	1600	15,500	5,803							0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									299,164	300,243
18	Bilingual Programs	1800	266,846	26,939	49	2,266	3,064				0	0
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									228,726	228,726
22	Special Education Programs K-12 - Private Tuition	1912						228,726			0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Total Instruction	1000	8,396,469	2,340,642	81,884	246,192	22,393	272,635	0	16,400	11,376,615	11,573,740
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS										160,860	159,948
36	Attendance & Social Work Services	2110	158,660	2,200							103,046	98,821
37	Guidance Services	2120	101,635	1,411							181,037	215,406
38	Health Services	2130	174,368	102	1,230	5,337					182,655	149,888
39	Psychological Services	2140	180,047	2,608							259,834	255,384
40	Speech Pathology & Audiology Services	2150	203,447	2,804	53,583						0	0
41	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
42	Total Support Services - Pupils	2100	818,157	9,125	54,813	5,337	0	0	0	0	887,432	879,447
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										674,239	1,763,665
44	Improvement of Instruction Services	2210	358,916	17,485	196,677	92,902	8,259				203,733	185,815
45	Educational Media Services	2220	194,383	1,854	3,454	4,042					55,596	40,838
46	Assessment & Testing	2230			55,596						933,568	1,990,318
47	Total Support Services - Instructional Staff	2200	553,299	19,339	255,727	96,944	8,259	0	0	0	0	0
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										346,759	514,907
49	Board of Education Services	2310			323,221	4,935	3,360	15,243			368,660	359,614
50	Executive Administration Services	2320	265,440	27,164	40,484	7,025	580	27,967			0	0
51	Special Area Administration Services	2330									0	0
52	Tort Immunity Services	2360- 2370									0	0
53	Total Support Services - General Administration	2300	265,440	27,164	363,705	11,960	3,940	43,210	0	0	715,419	874,521

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION										841,859	846,100
55	Office of the Principal Services	2410	762,166	65,554	621	2,459		11,059			0	
56	Other Support Services - School Admin (Describe & Itemize)	2490							0	0	841,859	846,100
57	Total Support Services - School Administration	2400	762,166	65,554	621	2,459	0	11,059	0	0		
58	SUPPORT SERVICES - BUSINESS										156,651	152,857
59	Direction of Business Support Services	2510	112,200	13,190	25,478	4,585		1,198			112,829	112,829
60	Fiscal Services	2520	112,829								0	
61	Operation & Maintenance of Plant Services	2540									0	
62	Pupil Transportation Services	2550									308,949	414,887
63	Food Services	2560	13,674	26	283,677	1,105	9,227	1,240			0	
64	Internal Services	2570							0	0	578,429	680,573
65	Total Support Services - Business	2500	238,703	13,216	309,155	5,690	9,227	2,438	0	0		
66	SUPPORT SERVICES - CENTRAL										0	
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	2,500
69	Information Services	2630									0	
70	Staff Services	2640									0	
71	Data Processing Services	2660									0	2,500
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	
73	Other Support Services (Describe & Itemize)	2900									3,956,707	5,273,459
74	Total Support Services	2000	2,637,765	134,398	984,021	122,390	21,426	56,707	0	0		57,481
75	COMMUNITY SERVICES (ED)	3000	2,565	751	27,315	1,778						
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										0	
78	Payments for Regular Programs	4110									635,716	821,593
79	Payments for Special Education Programs	4120			310,299			325,417			0	
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									11,050	9,425
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			11,050			325,417			646,766	831,018
84	Total Payments to Other Govt Units (In-State)	4100			321,349						0	
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	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	(Enter Whole Dollars)											
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000			321,349			325,417			646,766	831,018
103	DEBT SERVICES (ED)	6000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
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			0	0
110	Total Interest on Short-Term Debt	5100						67,669			67,669	
111	Debt Services - Interest on Long-Term Debt	5200						67,669			67,669	0
112	Total Debt Services	5000						67,669			67,669	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										100,000
114	Total Direct Disbursements/Expenditures		11,036,799	2,475,791	1,414,569	370,360	43,819	722,428	0	16,400	16,080,166	17,835,698
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,052,428	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190			27,721						27,721	27,721
121	SUPPORT SERVICES - BUSINESS										0	
122	Direction of Business Support Services	2510									0	
123	Facilities Acquisition & Construction Services	2530									0	
124	Operation & Maintenance of Plant Services	2540	653,125	193,192	461,971	393,263	260,968	586			1,963,105	2,340,217
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2600	653,125	193,192	461,971	393,263	260,968	586	0	0	1,963,105	2,340,217
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	653,125	193,192	489,692	393,263	260,968	586	0	0	1,990,826	2,367,938
130	COMMUNITY SERVICES (O&M)	3000									0	
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										0	
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	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400									0	0
138	Total Payments to Other Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
141	Tax Anticipation Warrants	5110									0	
142	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1											0	
2											0	
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			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100									0	
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000									0	
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000							0	0	1,990,826	2,367,938
150	Total Direct Disbursements/Expenditures		653,125	193,192	489,692	393,263	260,968				491,973	
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/											
152												
153	30 - DEBT SERVICES (DS)										0	
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
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			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						4,234,232			4,234,232	1,799,730
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						920,768			920,768	3,262,370
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			950			950	
166	Total Debt Services	5000						5,155,950			5,155,950	5,062,100
167	PROVISION FOR CONTINGENCIES (DS)	6000										
168	Total Disbursements/ Expenditures							5,155,950			5,155,950	5,062,100
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(231,231)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS				31,349						31,349	28,249
174	Other Support Services - Pupils (Describe & Itemize)	2190										
175	SUPPORT SERVICES - BUSINESS		428,222	15,163	605,188	87,804	638				1,137,015	1,292,280
176	Pupil Transportation Services	2550									0	
177	Other Support Services (Describe & Itemize)	2900										
178	Total Support Services	2000	428,222	15,163	636,537	87,804	638	0	0	0	1,168,364	1,320,529
179	COMMUNITY SERVICES (TR)	3000									0	
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										0	
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	Total Payments to Other Govt. Units (In-State)	4100			0				0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2											0	0
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
190	Total Payments to Other Govt Units	4000										
	DEBT SERVICES (TR)	5000										
191	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
192	Tax Anticipation Warrants	5110									0	
193	Tax Anticipation Notes	5120									0	
194	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
195	State Aid Anticipation Certificates	5140									0	
196	Other interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
197	Total Debt Services - Interest On Short-Term Debt	5100									0	
198	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
199	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						78,808			78,808	
200	DEBT SERVICES - OTHER (Describe & Itemize)	6400						78,808			78,808	0
201	Total Debt Services	6000										
202	PROVISION FOR CONTINGENCIES (TR)	6000										
203	Total Disbursements/ Expenditures		428,222	15,163	636,537	87,804	638	78,808	0	0	1,247,172	1,320,529
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										297,930	
205												
206												
	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
207	INSTRUCTION (MR/SS)	1000									113,088	647,251
208	Regular Programs	1100		113,088							106,514	
209	Pre-K Programs	1125		106,514							0	
210	Special Education Programs (Functions 1200-1220)	1200									0	
211	Special Education Programs - Pre-K	1225									0	
212	Remedial and Supplemental Programs - K-12	1250									0	
213	Remedial and Supplemental Programs - Pre-K	1275									0	
214	Adult/Continuing Education Programs	1300									0	
215	CTE Programs	1400									1,939	
216	Interscholastic Programs	1500		1,939							225	
217	Summer School Programs	1600		225							0	
218	Gifted Programs	1650									0	
219	Driver's Education Programs	1700									5,783	
220	Bilingual Programs	1800		5,783							0	
221	Truants' Alternative & Optional Programs	1900									227,549	647,251
222	Total Instruction	1000		227,549								
223	SUPPORT SERVICES (MR/SS)	2000										
224	SUPPORT SERVICES - PUPILS										2,300	
225	Attendance & Social Work Services	2110		2,300							1,474	
226	Guidance Services	2120		1,474							32,537	
227	Health Services	2130		32,537							2,611	
228	Psychological Services	2140		2,611							2,950	
229	Speech Pathology & Audiology Services	2150		2,950							0	
230	Other Support Services - Pupils (Describe & Itemize)	2190									41,872	0
231	Total Support Services - Pupils	2100		41,872								
232	SUPPORT SERVICES - INSTRUCTIONAL STAFF										35,496	13
233	Improvement of Instruction Services	2210		35,496							14,940	
234	Educational Media Services	2220		14,940							0	11
235	Assessment & Testing	2230									50,436	24
236	Total Support Services - Instructional Staff	2200		50,436								
237												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
238	SUPPORT SERVICES - GENERAL ADMINISTRATION										0	
239	Board of Education Services	2310									12,459	
240	Executive Administration Services	2320		12,459							0	
241	Service Area Administrative Services	2330									0	
242	Claims Paid from Self Insurance Fund	2361									0	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
244	Unemployment Insurance Payments	2363									0	
245	Insurance Payments (Regular or Self-Insurance)	2364									0	
246	Risk Management and Claims Services Payments	2365									0	
247	Judgment and Settlements	2366									0	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
249	Reciprocal Insurance Payments	2368									0	
250	Legal Services	2369									0	
251	Total Support Services - General Administration	2300		12,459							12,459	0
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										46,271	
253	Office of the Principal Services	2410		46,271							0	
254	Other Support Services - School Administration (Describe & Itemize)	2490									46,271	0
255	Total Support Services - School Administration	2400		46,271							46,271	0
256	SUPPORT SERVICES - BUSINESS										1,630	
257	Direction of Business Support Services	2510		1,630							0	
258	Fiscal Services	2520									0	
259	Facilities Acquisition & Construction Services	2530									141,922	
260	Operation & Maintenance of Plant Services	2540		141,922							79,895	930
261	Pupil Transportation Services	2550		79,895							1,178	
262	Food Services	2560		1,178							0	
263	Internal Services	2570									224,625	930
264	Total Support Services - Business	2500		224,625							224,625	930
265	SUPPORT SERVICES - CENTRAL										0	
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620									0	
268	Information Services	2630									0	
269	Staff Services	2640									0	
270	Data Processing Services	2660									0	0
271	Total Support Services - Central	2600		0							0	
272	Other Support Services (Describe & Itemize)	2900									375,663	954
273	Total Support Services	2000		375,663							37	23
274	COMMUNITY SERVICES (MR/SS)	3000		37								
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
276	Payments for Special Education Programs	4120									0	
277	Payments for CTE Programs	4140									0	0
278	Total Payments to Other Govt Units	4000		0							0	
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	
281	Tax Anticipation Warrants	5110									0	
282	Tax Anticipation Notes	5120									0	
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2											0	
284	State Aid Anticipation Certificates	5140									0	
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	6000										
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			603,249	648,228
288	Total Disbursements/Expenditures			603,249								
289	Excess (Deficiency) of Receipts/Revenues Over										39,842	
290	Disbursements/Expenditures											
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS										299,950	425,000
294	Facilities Acquisition and Construction Services	2530					299,950				0	
295	Other Support Services (Describe & Itemize)	2900									0	
296	Total Support Services	2000	0	0	0	0	299,950	0	0	0	299,950	425,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)										0	
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	0
303	Total Payments to Other Govt Units	4000									0	
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000									299,950	425,000
305	Total Disbursements/ Expenditures		0	0	0	0	299,950	0	0	0		
306	Excess (Deficiency) of Receipts/Revenues Over										(299,374)	
307	Disbursements/Expenditures											
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION										0	
312	Claims Paid from Self Insurance Fund	2361									0	
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
314	Unemployment Insurance Payments	2363									0	
315	Insurance Payments (Regular or Self-Insurance)	2364									0	
316	Risk Management and Claims Services Payments	2365									0	
317	Judgment and Settlements	2366									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
319	Reciprocal Insurance Payments	2368									0	
320	Legal Services	2369									0	
321	Property Insurance (Buildings & Grounds)	2371									0	
322	Vehicle Insurance (Transportation)	2372									0	0
323	Total Support Services - General Administration	2000	0	0	0	0	0	0	0	0	0	
324	DEBT SERVICES (TF)	6000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
326	Tax Anticipation Warrants	5110									0	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
328	Other Interest or Short-Term Debt	5150									0	0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000								0	0	0
331	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	
332	Excess (Deficiency) of Receipts/Revenues Over											
333												
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS										0	
337	Facilities Acquisition & Construction Services	2530									0	0
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900								0	0	0
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
344	Total Payments to Other Govt Units	4000									0	0
345	DEBT SERVICES (FP&S)	6000										
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										0	
347	Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
351	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	6300									0	0
352	Total Debt Service	5000									0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	Taxes Received	Taxes Received	Total Estimated Taxes	Estimated Taxes Due
3	(Enter Whole Dollars)	7-1-15 Thru 6-30-16	(from the 2015 Levy)	(from 2014 & Prior	(from the 2015 Levy)	(from the 2015 Levy)
4		Prior Levies) *		Levies)		
5				(Column B - C)		(Column E - C)
6	Educational	14,976,448	7,993,724	6,982,724	15,339,674	7,345,950
7	Operations & Maintenance	2,184,160	1,154,588	1,029,572	2,213,746	1,059,158
8	Debt Services **	4,919,086	2,367,815	2,551,271	4,541,849	2,174,034
9	Transportation	1,104,123	564,609	539,514	1,082,565	517,956
10	Municipal Retirement	321,545	169,476	152,069	324,955	155,479
11	Capital Improvements	0	0	0	0	0
12	Working Cash	0	0	0	0	0
13	Tort Immunity	0	0	0	0	0
14	Fire Prevention & Safety	0	0	0	0	0
15	Leasing Levy	0	0	0	0	0
16	Special Education	245,617	128,303	117,314	246,002	117,699
17	Area Vocational Construction	0	0	0	0	0
18	Social Security/Medicare Only	321,546	169,476	152,070	324,955	155,479
19	Summer School	0	0	0	0	0
20	Other (Describe & Itemize)	0	0	0	0	0
21	Totals	24,072,525	12,547,991	11,524,534	24,073,746	11,525,755
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	SCHEDULE OF SHORT-TERM DEBT									
2	Description	Outstanding	Issued 07/01/15	Retired 07/01/15	Outstanding					
3	(Enter Whole Dollars)	Beginning 07/01/15	Through 08/30/16	Through 08/30/16	Ending 08/30/16					
4	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
5	ANTICIPATION NOTES (CPPRT)									0
6	Total CPPRT Notes									0
7	TAX ANTICIPATION WARRANTS (TAW)									0
8	Educational Fund									0
9	Operations & Maintenance Fund									0
10	Debt Services - Construction									0
11	Debt Services - Working Cash									0
12	Debt Services - Refunding Bonds									0
13	Transportation Fund									0
14	Municipal Retirement/Social Security Fund									0
15	Fire Prevention & Safety Fund									0
16	Other - (Describe & Itemize)	0	0	0	0					0
17	Total TAWs									0
18	TAX ANTICIPATION NOTES (TAN)									0
19	Educational Fund									0
20	Operations & Maintenance Fund									0
21	Fire Prevention & Safety Fund									0
22	Other - (Describe & Itemize)	0	0	0	0					0
23	Total TANs									0
24	TEACHERS/EMPLOYEES' ORDERS (T/EO)									0
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									0
26	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									0
27	Total GSAACs (All Funds)									0
28	OTHER SHORT-TERM BORROWING									0
29	Total Other Short-Term Borrowing (Describe & Itemize)									0
30	SCHEDULE OF LONG-TERM DEBT									
31	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/15	Issued 7/1/15 thru 6/30/16	Any differences described and itemized	Retired 7/1/15 thru 6/30/16	Outstanding Ending 6/30/16	Amount to be Provided for Payment on Long-Term Debt
32	Series 2001 D Capital Appreciation Bonds	02/15/01	6,487,322	2	6,487,322				6,487,322	2,802,562
33	Series 2002 Capital Appreciation Bonds	01/06/02	4,329,323	2	4,329,323			45,287	4,329,323	4,329,323
34	Series 2001 B Capital Appreciation Bonds	02/15/01	1,068,071	2	244,687			875,481	199,400	199,400
35	Series 1995 School Building Bonds	12/27/95	16,357,467	6	875,481				0	0
36	Illinois State BOE	02/28/14	366,350	7	185,006	(122,723)			62,283	62,283
37	First Merit Equipment Loan	06/30/14	714,788	8	318,030	(157,245)			160,785	160,785
38	Providence Capital Loan	06/25/14	153,999	9	76,982	(38,078)			38,904	38,904
39									0	0
40									0	0
41									0	0
42									0	0
43									0	0
44									0	0
45									0	0
46									0	0
47									0	0
48			29,477,320		12,516,831	0	(318,046)	920,768	11,278,017	7,393,257
49										
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 Illinois State BOE					
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other First Merit Equipment Loan					
54	3. Refunding Bonds	6. Building Bonds			9. Other Providence Capital Loan					

**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	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2015										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		245,617				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500						
7	Drivers' Education Fees				10-1970						
8	School Facility Occupation Tax Proceeds				30 or 60-1983						
9	Driver Education				10 or 20-3370						
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--						
11	Sale of Bonds				10, 20, 40 or 60-7200	0	245,617	0	0	0	0
12	Total Receipts										
13	DISBURSEMENTS:										
14	Instruction				10 or 50-1000		245,617				
15	Facilities Acquisition & Construction Services				20 or 60-2530						
16	Tort Immunity Services				10, 20, 40-2360-2370						
17	DEBT SERVICE										
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				0		
21	Total Debt Services										
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--	0	245,617	0	0	0	0
23	Total Disbursements										
24	Ending Cash Basis Fund Balance as of June 30, 2016										
25	Reserved Fund Balance				714	0	0	0	0	0	0
26	Unreserved Fund Balance				730	0	0	0	0	0	0
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32	Total Claims Payments:										
33	Total Reserve Remaining:										
34	Using the following categories, list all other Tort Immunity expenditures <u>not</u> included in line 30 above. Include the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act										
37	Unemployment Insurance Act										
38	Insurance (Regular or Self-Insurance)										
39	Risk Management and Claims Service										
40	Judgments/Settlements										
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction										
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)										
43	Legal Services										
44	Principal and Interest on Tort Bonds										
46	^a 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 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).										
47											
48	^b 55 ILCS 5/5-1006.7										

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Add: Depreciation Allowable 2015-2016	Less: Depreciation Deletions 2015-2016	Accumulated Depreciation Ending 6/30/16	Ending Balance Undepreciated 6/30/16
2						0					0	0
3	Works of Art & Historical Treasures	210										
4	Land	220										1,507,280
5	Non-Depreciable Land	221	1,507,280			1,507,280	50				0	0
6	Depreciable Land	222				0						
7	Buildings	230										
8	Permanent Buildings	231	38,596,529	495,641		39,092,170	50	17,194,452	781,843		17,976,295	21,115,875
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	163,839	48,487		212,326	20	36,145	8,192		44,337	167,989
11	Capitalized Equipment	250									0	0
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	8,521,376	48,487	1,557,742	7,012,121	5	6,981,515	456,284	1,557,742	5,880,057	1,132,064
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--				0	0
16	Total Capital Assets	200	48,789,024	592,615	1,557,742	47,823,897		24,212,112	1,246,319	1,557,742	23,900,689	23,923,208
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation							1,246,319				

A	B	C	D	E	F
	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)				
		<i>This schedule is completed for school districts only.</i>			
1					
2					
3					
4	Fund	Sheet Row	ACCOUNT NO. - TITLE		Amount
5					
6					
7	EXPENDITURES:		OPERATING EXPENSE PER PUPIL		
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	16,090,166
9	O&M	Expenditures 15-22, L150	Total Expenditures		1,990,826
10	DS	Expenditures 15-22, L168	Total Expenditures		5,155,950
11	TR	Expenditures 15-22, L204	Total Expenditures		1,247,172
12	MRSS	Expenditures 15-22, L288	Total Expenditures		603,245
13	TORT	Expenditures 15-22, L331	Total Expenditures	\$	25,077,353
14					
15					
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
17					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	340
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, L48, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 9-14, L50, Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education		0
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125 Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225 Special Education Programs Pre-K		228,726
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300 Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600 Summer School Programs		21,303
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer-School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922 Transp Alternative/Optional Ed Programs - Private Tuition		32,409
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000 Community Services		646,766
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		43,819
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		0
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000 Community Services		0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units		280,988
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay		0
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, L184, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		920,768
62	TR	Expenditures 15-22, L178, Col K - (G+)	3000 Community Services		0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units		78,808
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		638
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay		0
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment		108,514
67	MRSS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs		0
68	MRSS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K		0
69	MRSS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K		0
70	MRSS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs		0
71	MRSS	Expenditures 15-22, L218, Col K	1600 Summer School Programs		225
72	MRSS	Expenditures 15-22, L274, Col K	3000 Community Services		37
73	MRSS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units		0
74				\$	2,341,321
75					227,36,042
76					1,940,52
77					11,718,47
78					
79					
			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$	2,341,321
			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)		227,36,042
			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)		1,940,52
			9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-431, L12)		11,718,47
			Estimated OEPP (Line 76 divided by Line 77)		

A		B		C		D		E	F
		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PCTC COMPUTATIONS (2015-2016)							
		Sheet, Row		ACCOUNT NO. - TITLE		PER CAPITA TUITION CHARGE			Amount
1	2	3	4	5	6	7	8	9	10
Fund									
81									
LESS OFFSETTING RECEIPTS/REVENUES:									
82	TR	REVENUES 9-14, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	5,145			
83	TR	REVENUES 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		2,086			
84	TR	REVENUES 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0			
85	TR	REVENUES 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0			
86	TR	REVENUES 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0			
87	TR	REVENUES 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0			
88	TR	REVENUES 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0			
89	TR	REVENUES 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0			
90	TR	REVENUES 9-14, L56, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0			
91	TR	REVENUES 9-14, L57, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0			
92	TR	REVENUES 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		232,232			
93	ED	REVENUES 9-14, L22, Col C	1700	Total Food Service		95,179			
94	ED-O&M	REVENUES 9-14, L82, Col C,D	1700	Total District/School Activity Income		416,668			
95	ED	REVENUES 9-14, L84, Col C	1811	Rentals - Regular Textbooks		0			
96	ED	REVENUES 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0			
97	ED	REVENUES 9-14, L88, Col C	1821	Sales - Regular Textbooks		0			
98	ED	REVENUES 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0			
99	ED	REVENUES 9-14, L92, Col C	1890	Other (Describe & Itemize)		166,222			
100	ED-O&M	REVENUES 9-14, L95, Col C,D	1910	Rentals		0			
101	ED-O&M-TR	REVENUES 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0			
102	ED-O&M-DS-TR-MR/SS	REVENUES 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		330,223			
103	ED	REVENUES 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		700,108			
104	ED-O&M-TR	REVENUES 9-14, L131, Col C,D,F	3100	Total Special Education		0			
105	ED-O&M-MR/SS	REVENUES 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		39,166			
106	ED-MR/SS	REVENUES 9-14, L144, Col C,G	3300	Total Bilingual Ed		692			
107	ED	REVENUES 9-14, L145, Col C	3360	State Free Lunch & Breakfast		0			
108	ED-O&M-MR/SS	REVENUES 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0			
109	ED-O&M	REVENUES 9-14, L147, Col C,D	3370	Driver Education		0			
110	ED-O&M-TR-MR/SS	REVENUES 9-14, L154, Col C,D,F,G	3500	Total Transportation		349,868			
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	Tuant 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, L166, 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, L168, 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		1,313			
124	ED-O&M-DS-TR-MR/SS-Tot	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 (Subfct)		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		98,062			
128	ED-MR/SS	REVENUES 9-14, L201, Col C,G	-	Total Food Service		112,725			
129	ED-O&M-TR-MR/SS	REVENUES 9-14, L211, Col C,D,F,G	-	Total Title I		579,492			
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		0			
132	ED-O&M-TR-MR/SS	REVENUES 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0			
133	ED-O&M-TR-MR/SS	REVENUES 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0			
134	ED-O&M-TR-MR/SS	REVENUES 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0			
135	ED-O&M-MR/SS	REVENUES 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0			
160	ED-O&M-DS-TR-MR/SS-Tot	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0			
161	ED	REVENUES 9-14, L260, Col C	4901	Race to the Top		0			
162	ED-O&M-DS-TR-MR/SS-Tot	REVENUES 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0			
163	ED O&M MR/SS	REVENUES 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		1,190			
164	ED-TR-MR/SS	REVENUES 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		14,956			
165	ED-TR-MR/SS	REVENUES 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0			
166	ED-TR-MR/SS	REVENUES 9-14, L265, Col C,F,G	4910	Learn & Serve America		0			
167	ED-O&M-TR-MR/SS	REVENUES 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0			
168	ED-O&M-TR-MR/SS	REVENUES 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		26,925			
169	ED-O&M-TR-MR/SS	REVENUES 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		0			
170	ED-O&M-TR-MR/SS	REVENUES 9-14, L269, Col C,D,F,G	4950	Federal Charter Schools		0			
171	ED-O&M-TR-MR/SS	REVENUES 9-14, L270, Col C,D,F,G	4991	Medical Matching Funds - Administrative Outreach		0			
172	ED-O&M-TR-MR/SS	REVENUES 9-14, L271, Col C,D,F,G	4992	Medical Matching Funds - Fee-for-Service Program		37,348			
173	ED-O&M-TR-MR/SS	REVENUES 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0			
174									
175									
176									
177									
178									
179									
180									
181									
182									

9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))
 Total Allowance for PCTC Computation (Line 176 minus Line 177) 20,772,755
 Total Estimated PCTC (Line 178 divided by Line 179) \$ 10,704,74

Total Deductions for PCTC Computation Line 83 through Line 173 \$ 3,209,606
 Net Operating Expense for Tuition Computation (Line 76 minus Line 175) 19,526,436
 Total Depreciation Allowance (from page 27, Col I) 1,246,319
 Total Allowance for PCTC Computation (Line 176 minus Line 177) 20,772,755
 Total Estimated PCTC (Line 178 divided by Line 179) \$ 10,704,74

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	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
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) 232,232							
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> 34,678							
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	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17					Restricted Program		Unrestricted Program	
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		11,581,771			11,581,771	
20	Support Services:							
21	Pupil	2100		988,374		988,374		
22	Instructional Staff	2200		975,745		975,745		
23	General Admin.	2300		723,938		723,938		
24	School Admin	2400		888,130		888,130		
25	Business:							
26	Direction of Business Spt. Srv.	2510	158,281	0	158,281	0		
27	Fiscal Services	2520	112,829	0	112,829	0		
28	Oper. & Maint. Plant Services	2540		1,844,059	1,844,059	0		
29	Pupil Transportation	2550		1,216,272		1,216,272		
30	Food Services	2560		68,668		68,668		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:							
39	Community Services	2900		0		0		
40	Total	3000		32,446	32,446			
41			271,110	18,319,403	2,115,169	16,475,344		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	271,110	Total Indirect costs:	2,115,169		
44			Total Direct Costs:	18,319,403	Total Direct Costs:	16,475,344		
45			=	1.48%	=	12.84%		

REPORT ON SHARED SERVICES OR OUTSOURCING
School Code, Section 17-1.1 (Public Act 97-0357)
Fiscal Year Ending June 30, 2016

1
2
3
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
40
41
42
43

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.

0
0

<input type="checkbox"/> Check if the schedule is not applicable.		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
Service or Function (Check all that apply)					
Curriculum Planning					
Custodial Services					
Educational Shared Programs					
Employee Benefits					
Energy Purchasing					
Food Services					
Grant Writing					
Grounds Maintenance Services					
Insurance					
Investment Pools		x	x	x	Lemont High School
Legal Services					
Maintenance Services					
Personnel Recruitment		x	x	x	ISC #4, Lemont High School
Professional Development					
Shared Personnel		x	x	x	Southwest Cook County Cooperative for Special Ed
Special Education Cooperatives					
STEM (science, technology, engineering and math) Program Offerings					
Supply & Equipment Purchasing					
Technology Services					
Transportation					
Vocational Education Cooperatives					
All Other Joint/Cooperative Agreements					
Other					
Additional space for Column (D) - Barriers to Implementation:					
Additional space for Column (E) - Name of LEA:					

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

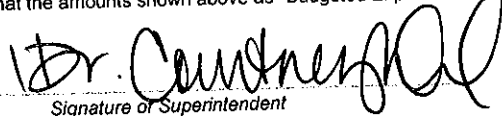
School District Name: **LEMONT BROMBEREK CSD 113A**
 RCDT Number: **07-016-113A-02**

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10)	(20)	Total	(10)	(20)	Total
		Educational Fund	Operations & Maintenance Fund		Educational Fund	Operations & Maintenance Fund	
1. Executive Administration Services	2320	368,660		368,660	381,429		381,429
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	156,651	0	156,651	157,444		157,444
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		525,311	0	525,311	538,873	0	538,873
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							3%

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.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F	G	H
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)							
2	<p><i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.</i></p>							
3	<p><i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i></p>							
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	Direct Revenues	19,132,594	2,482,799	1,545,102		23,160,495		
7	Direct Expenditures	16,080,166	1,990,826	1,247,172		19,318,164		
8	Difference	3,052,428	491,973	297,930		3,842,331		
9	Fund Balance - June 30, 2016	11,853,600	1,352,333	1,104,473		14,310,406		
10	Balanced - no deficit reduction plan is required.							
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.

1.	The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.	
2.	Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.	
3.	All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.	
4.	All Other accounts and functions labeled (describe & itemize) are properly noted on the "Itemization 32" tab.	
5.	In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.	
6.	Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).	
7.	Business Manager/Bookkeeper Costs are changed to the proper Function (No. 2510/2520).	
8.	If district is subject to PTELL on tab "Audit Quest 2", line 21 be sure to check the box and enter the effective date.	
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
1. Cover Page: The Accounting Basis must be Cash or Accrual.	ACCRUAL
2. The Single Audit related documents must be completed and attached.	OK
What Basis of Accounting is used?	OK
Accounting for late payments (Audit Questionnaire Section D)	OK
Ave 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.
3. Page 3: Financial Information must be completed.	OK
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4-L4, Acct 111-115: Cash Balances cannot be negative.	OK
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) FR&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	OK
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 Fund Assets: Cell M23 must = Cell M41	OK
General Long Term Debt, Cell N23 must = Cell N41	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	OK
Fund 10: Cells C38-C39 must = Cell C81	OK
Fund 20: Cells D38-D39 must = Cell D81	OK
Fund 30: Cells E38-E39 must = Cell E81	OK
Fund 40: Cells F38-F39 must = Cell F81	OK
Fund 50: Cells G38-G39 must = Cell G81	OK
Fund 60: Cells H38-H39 must = Cell H81	OK
Fund 70: Cells I38-I39 must = Cell I81	OK
Fund 80: Cells J38-J39 must = Cell J81	OK
Fund 90: Cells K38-K39 must = Cell K81	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	OK
Note: Explain any unreconcilable differences in the itemization sheet.	OK
Total Long Term Debt Issued (P25, Cell F49) must = Principal on Long Term Debt Sold (P8, Cells C33-F33, H33-K33)	OK
Total Long Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long Term Debt (Principal) Retired (P25, Cells H49)	OK
9. Page 7 & 8: Other Sources of Funds (L 24-42) must = Other Uses of Funds (P8, L46-59)	OK
Acct 7130 - Transfer Among Funds Cells C27-K27 must = Acct 8130 Transfer Among Funds Cells C49-K49	OK
Acct 7140 - Transfer of Interest, Cells C28-K28 must = Acct 8140 Transfer of Interest, Cells C50-K50	OK
Acct 7900 -ISBE Loan Proceeds (Cells C42-K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74-K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	OK
Reserved Fund Balance, Page 5, Cells C38-H38 must be => Reserve Fund Balance Cell G25-K25	OK
Unreserved Fund Balance, Page 5, Cells C39-H39 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	OK
Fund 10) ED: Account 3998 must be entered	OK
12. Page 26: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES, Completed.	OK

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

DISTRICT/JOINT AGREEMENT NAME LEMONT BROMBEREK CSD 113A		RCDT NUMBER 07-016-113A-02	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-033233
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM LAUTERBACH & AMEN, LLP 27W457 WARRENVILLE ROAD WARRENVILLE IL 60563	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P. O. Box, City, State, Zip Code)</i> 16100 WEST 127TH STREET LEMONT IL 60439			
E-MAIL ADDRESS: MBERAN@LAUTERBACHAMEN.COM		CPA FIRM TELEPHONE NUMBER 630-393-1483	FAX NUMBER 630-393-2516
NAME OF AUDIT SUPERVISOR MATT BERAN			

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)

LEMONT BROMBEREK CSD 113A
07-016-113A-02

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

1. Signed copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
3. **All** Single Audit forms within the **current audit language and formatting** 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
 - Programs funded through SEFA 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.
 - 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
17. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
18. **Obligations and Encumbrances** are included where appropriate.
19. **FINAL STATUS** amounts are calculated, where appropriate.
20. **Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies** have **not** been included on the SEFA.
21. **Medical 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 "X" 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)
 - 28. Type of Financial Statements
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)
28. Type of Financial Statements

SUMMARY OF AUDITOR RESULT 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.
33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
35. 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).
36. Questioned Costs have been calculated where there are questioned costs.
37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**
 - Should be based on actual amount of interest earned
39. **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

LEMONT BROMBEREK CSD 113A
07-016-113A-02
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2016

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/14-6/30/16 (C)	7/1/15-6/30/16 (D)	7/1/14-6/30/15 (E)	7/1/15-6/30/16 (F)			
US Department of Education									
Passed through Illinois State Board of Education:									
Title I- Low Income	84.010	15-4300	168,329	32,024	168,329	32,024		200,353	213,174
Title I- Low Income	84.010	16-4300		80,701		80,701		80,701	215,760
Title II- Teacher Quality	84.367	15-4932	45,954	2,235	45,954	2,235		48,189	50,453
Title II- Teacher Quality	84.367	16-4932		24,690		24,690		24,690	42,614
Title III- Language Instruction	84.365	16-4905		1,190		1,190		1,190	2,625
Title III- Language Instruction	84.365	15-4909	15,143	3,494	15,143	3,494		18,637	25,559
Title III- Language Instruction	84.365	16-4909		11,462		11,462		11,462	24,224
Total Illinois State Board of Education			229,426	155,796	229,426	155,796		385,222	
Passed through Southwest Cook County Cooperative For Special Education									
IDEA Flow-Through (M)	84.027	16-4620		579,492		579,492		579,492	524,942
Pre-School Flow Through (M)	84.173	16-4600		19,077		19,077		19,077	22,431
Total Southwest Cook County Cooperative for Special Education			0	598,569	0	598,569		598,569	
Total US Department of Education			229,426	754,365	229,426	754,365		983,791	
US Department of Agriculture									
Passed through Illinois State Board of Education									
National School Lunch Program	10.555	2015-4210	95,680	19,401	95,680	19,401		115,081	N/A
National School Lunch Program	10.555	2016-4210		78,661		78,661		78,661	N/A
Commodities (Non-Cash)	10.555	2016		28,681		28,681		28,681	N/A
DOD Fruits & Vegetables	10.555	2016		5,997		5,997		5,997	N/A
Total US Department of Agriculture			95,680	132,740	95,680	132,740		228,420	
TOTAL FEDERAL AWARDS			325,106	887,105	325,106	887,105		1,212,211	

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

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

The accompanying notes are an integral part of this schedule.

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

LEMONT BROMBEREK CSD 113A

07-016-113A-02

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2016-_____ 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
NONE NOTED

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

For ISBE Review	
Date:	Resolution Criteria Code Number
Initials:	Disposition of Questioned Costs Code Letter

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

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

¹⁷ See footnote 12.

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



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

27W457 WARRENVILLE RD. • WARRENVILLE, ILLINOIS 60555

PHONE 630.393.1483 • FAX 630.393.2516

www.lauterbachamen.com

**INDEPENDENT AUDITORS' REPORT
ON THE ANNUAL FINANCIAL REPORT**

September 6, 2016

Superintendent of Schools and Board of Education
Lemont-Bromberek Combined School District 113A
Lemont, Illinois

We have audited the basic financial statements of Lemont-Bromberek Combined School District 113A (the "District") as of and for the year ended June 30, 2016, and have issued our report thereon, dated September 6, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to September 6, 2016.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, for the District as of and for the year ended June 30, 2016 has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimate indirect cost rate for federal programs, report on shared service or outsourcing, administrative cost worksheet, and itemization schedule, as listed in the table of contents, which were not audited, and on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2016.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Lauterbach & Amen LLP".

LAUTERBACH & AMEN, LLP