

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Division
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
 June 30, 2016

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis: <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Certified Public Accountant Information		
School District/Joint Agreement Number: 31-045-0460-22		Filing Status: <u>Submit electronic AFR directly to ISBE</u> Click on the Link to Submit: Send ISBE a File		Name of Auditing Firm: RSM US LLP		
County Name: Kane				Name of Audit Manager: John George		
Name of School District/Joint Agreement: SD U-46				Address: One South Wacker Dr., Ste 800		
Address: 355 E. Chicago Street				City: Chicago	State: IL	Zip Code: 60606
City: Elgin, IL				Phone Number: 312-634-3400	Fax Number: 312-634-4505	
Email Address: 				IL License Number (9 digit): 066-003346	Expiration Date: 11/30/2018	
Zip Code: 60120-6543		0		Email Address: john.george@rsmus.com		
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?		ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____				
District Superintendent/Administrator Name (Type or Print): Jeff King		Township Treasurer Name (type or print)				
Email Address: jeffking@u-46.org		Email Address:		Regional Superintendent/Cook ISC Name (Type or Print):		
Telephone: 847-888-5000		Telephone: 		Telephone: 		
Fax Number: 847-608-2777		Fax Number: 		Fax Number: 		
Signature & Date:  11/7/16		Signature & Date:		Signature & Date:		

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-50 (05/16, Revised 9/26/2016)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

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

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

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

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

[Single Audit Act](#)

Qualifications of Auditing Firm

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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



RSM US LLP

**Independent Auditor's Report on the
Annual Financial Report**

To the Board of Education
School District U-46
Elgin, Illinois

We have audited the basic financial statements of School District U-46, Elgin, Illinois (District) as of and for the year ended June 30, 2016, and have issued our report thereon, dated November 7, 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.

The accompanying Annual Financial Report, Form ISBE SD50-35/JA50-60, of 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, estimated indirect cost rate for federal programs, report on shared services 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 or to 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.

RSM US LLP

Chicago, Illinois
November 7, 2016

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

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

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

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

Date: 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)	1,462,490	2,036,030	1,761,567	927,568	1,315,409	7,503,063
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)	1,462,490	2,036,030	1,761,567	927,568	1,315,409	7,503,063
Total						15,006,125

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

[Empty text box for comments]

A16djH

RSMUS 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.

John George
Signature

11-7-16
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year 2015			Equalized Assessed Valuation (EAV):					4,128,220,513				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.039371		+ 0.007571		+ 0.003786		= 0.050730		0.000000		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance			
16	431,166,984			430,727,495			439,489			217,105,329			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23													
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 25.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/>		a. 6.9% for elementary and high school districts,					569,694,431					
32	<input checked="" type="checkbox"/>		b. 13.8% for unit districts.										
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		311,759,298								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/>		Pending Litigation										
45	<input type="checkbox"/>		Material Decrease in EAV										
46	<input type="checkbox"/>		Material Increase/Decrease in Enrollment										
47	<input type="checkbox"/>		Adverse Arbitration Ruling										
48	<input type="checkbox"/>		Passage of Referendum										
49	<input type="checkbox"/>		Taxes Filed Under Protest										
50	<input type="checkbox"/>		Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
51	<input type="checkbox"/>		Other Ongoing Concerns (Describe & Itemize)										
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	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: SD U-46																
8	District Code: 31-045-0460-22																
9	County Name: Kane																
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 207,739,133.00 Ratio 0.482 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 431,166,984.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 430,727,495.00 Ratio 0.999 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 431,166,984.00 Weight 0.35																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 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 262,764,647.00 Days 219.61 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 1,196,465.26 Weight 0.10																
26	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 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 178,010,932.63 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 311,759,298.00 Percent 45.27 Score 2																
33	Total Long-Term Debt Allowed (P3, Cell H31) 569,694,430.79 Weight 0.10																
34	Value 0.20																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														Total Profile Score:		3.80 *	
Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u>																	
* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		134,328,871	14,040,962	26,460,540	956	1,474,494	4,137,640	114,393,858	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	92,878,304	14,451,846	20,110,463	7,871,432	6,203,012	0	0	6,118,402	898,244
7	Interfund Receivables	140	15,817,845	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	26,729,922	0	0	20,222,095	0	0	0	0	0
9	Other Receivables	160	819,604	61,517	0	285,239	0	20,761	0	0	0
10	Inventory	170	135,167	0	0	0	0	0	0	0	0
11	Prepaid Items	180	933,404	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		271,643,117	28,554,325	46,571,003	28,379,722	7,677,506	4,158,401	114,393,858	6,118,402	898,244
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	6,282,695	0	0		8,674,906	860,244
26	Intergovernmental Accounts Payable	420	0	0	0	0	470,142	0	0	0	0
27	Other Payables	430	16,043,694	7,111,857	0	66,785	0	1,356,097	0	572,669	613,369
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	32,971,947	600,927	0	337,046	0	0	0	12,880	0
31	Payroll Deductions & Withholdings	480	532,212	0	0	0	609,464	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	118,987,355	14,701,610	20,458,023	28,229,565	5,633,218	0	0	6,224,143	913,767
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		168,535,208	22,414,394	20,458,023	34,916,091	6,712,824	1,356,097	0	15,484,598	2,387,380
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	1,068,571	601,756	26,112,980	0	964,682	2,802,304	0	0	0
39	Unreserved Fund Balance	730	102,039,338	5,538,175	0	(6,536,369)	0	0	114,393,858	(9,366,196)	(1,489,136)
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		271,643,117	28,554,325	46,571,003	28,379,722	7,677,506	4,158,401	114,393,858	6,118,402	898,244

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		3,833,177		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		3,833,177		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		27,687,264	
17	Building & Building Improvements	230		332,592,291	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		14,509,010	
20	Construction in Progress	260		11,988,440	
21	Amount Available in Debt Service Funds	340			26,112,980
22	Amount to be Provided for Payment on Long-Term Debt	350			285,646,318
23	Total Capital Assets			386,777,005	311,759,298
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	3,833,177		
34	Total Current Liabilities		3,833,177		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			311,759,298
37	Total Long-Term Liabilities				311,759,298
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			386,777,005	
41	Total Liabilities and Fund Balance		3,833,177	386,777,005	311,759,298

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	198,225,959	30,106,647	42,089,799	17,696,448	14,893,350	275,081	422,105	12,462,995	1,821,259
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	133,334,217	0	0	11,474,045	0	0	0	1,502,656	0
7	FEDERAL SOURCES	4000	39,907,563	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		371,467,739	30,106,647	42,089,799	29,170,493	14,893,350	275,081	422,105	13,965,651	1,821,259
9	Receipts/Revenues for "On Behalf" Payments ²	3998	106,664,731								
10	Total Receipts/Revenues		478,132,470	30,106,647	42,089,799	29,170,493	14,893,350	275,081	422,105	13,965,651	1,821,259
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	234,142,683				4,571,173				
13	Support Services	2000	113,074,328	38,976,293		30,322,050	10,073,094	1,780,368		5,431,288	2,098,996
14	Community Services	3000	3,256,445	0		0	124,286				
15	Payments to Other Districts & Governmental Units	4000	8,132,631	0	0	0	0	0			0
16	Debt Service	5000	0	0	43,052,316	2,823,065	0			0	0
17	Total Direct Disbursements/Expenditures		358,606,087	38,976,293	43,052,316	33,145,115	14,768,553	1,780,368		5,431,288	2,098,996
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	106,664,731	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		465,270,818	38,976,293	43,052,316	33,145,115	14,768,553	1,780,368		5,431,288	2,098,996
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		12,861,652	(8,869,646)	(962,517)	(3,974,622)	124,797	(1,505,287)	422,105	8,534,363	(277,737)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	10,153,249	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	425,000	0	0		0	0
27	Transfer Among Funds	7130	0	938,756		44,349					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	664,800	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			413,481						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			9,159						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			613,189						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			29,976						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	2,068,459	6,653,797	0	0	0	0	0
44	Total Other Sources of Funds		0	11,092,005	3,134,264	7,787,946	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							10,153,249		
48	Transfer of Working Cash Fund Interest ¹²	8120							425,000		
49	Transfer Among Funds	8130	815,004	44,349		123,752					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	243,658	169,823				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	4,013	5,146				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	613,189							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	29,976							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	2,068,459	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		3,131,134	862,483	0	123,752	0	0	10,578,249	0	0
77	Total Other Sources/Uses of Funds		(3,131,134)	10,229,522	3,134,264	7,664,194	0	0	(10,578,249)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		9,730,518	1,359,876	2,171,747	3,689,572	124,797	(1,505,287)	(10,156,144)	8,534,363	(277,737)
79	Fund Balances - July 1, 2015		93,377,391	4,780,055	23,941,233	(10,225,941)	839,885	4,307,591	124,550,002	(17,900,559)	(1,211,399)
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2016		103,107,909	6,139,931	26,112,980	(6,536,369)	964,682	2,802,304	114,393,858	(9,366,196)	(1,489,136)

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		156,850,709	29,372,273	42,089,518	16,003,581	11,667,217	0	0	12,462,939	1,821,247
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	31,307,766	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		188,158,475	29,372,273	42,089,518	16,003,581	11,667,217	0	0	12,462,939	1,821,247
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	24,069	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	3,226,057	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	67,099	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		91,168	0	0	0	3,226,057	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	2,338,140								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	169,688								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	40,600								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	187,945								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		2,736,373								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				1,690,449					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					1,690,449					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,131	155	281	84	76	2,418	422,105	56	12
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,131	155	281	84	76	2,418	422,105	56	12
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	3,734,037								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		3,734,037								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	134,171	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	161,680	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	493,907	0							
82	Total District/School Activity Income		789,758	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	2,398,062								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	20,150								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		2,418,212								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	633,091							
96	Contributions and Donations from Private Sources	1920	3,750	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	272,663	0	0	0
98	Services Provided Other Districts	1940	0	0		0					
99	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
101	Drivers' Education Fees	1970	79,801								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			0			
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0								
106	Other Local Fees (Describe & Itemize)	1993	77,109	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	136,145	101,128	0	2,334	0	0	0	0	0
108	Total Other Revenue from Local Sources		296,805	734,219	0	2,334	0	272,663	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	198,225,959	30,106,647	42,089,799	17,696,448	14,893,350	275,081	422,105	12,462,995	1,821,259
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
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	112,148,086	0	0	0	0	0		1,502,656	0
118	General State Aid - Hold Harmless/Supplemental	3002	1,591,745	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		113,739,831	0	0	0	0	0		1,502,656	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	2,822,899			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	3,946,226								
126	Special Education - Personnel	3110	4,465,152	0							
127	Special Education - Orphanage - Individual	3120	943,433								
128	Special Education - Orphanage - Summer Individual	3130	103,353								
129	Special Education - Summer School	3145	90,744								
130	Special Education - Other (Describe & Itemize)	3199	0	0							
131	Total Special Education		12,371,807	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	279,606	0							
135	CTE - WECEP	3225	0	0							
136	CTE - Agriculture Education	3235	0	0							
137	CTE - Instructor Practicum	3240	0	0							
138	CTE - Student Organizations	3270	0	0							
139	CTE - Other (Describe & Itemize)	3299	0	0							
140	Total Career and Technical Education		279,606	0							
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	3,302,003								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
144	Total Bilingual Ed		3,302,003								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	103,151								
146	School Breakfast Initiative	3365	0	0							
147	Driver Education	3370	193,760	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		6,326,635	0				
152	Transportation - Special Education	3510	0	0		4,950,754	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		11,277,389	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	3,199,398	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	144,661	0	0	196,656	0	0	0	0	0
172	Total Restricted Grants-In-Aid		19,594,386	0	0	11,474,045	0	0	0	0	0
173	Total Receipts from State Sources	3000	133,334,217	0	0	11,474,045	0	0	0	1,502,656	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	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	9,099,385				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	2,305,294				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	34,280				0				
201	Total Food Service		11,438,959				0				
202	TITLE I										
203	Title I - Low Income	4300	11,135,192	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		11,135,192	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	636,538	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		636,538	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	194,225	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	8,203,865	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	746,922	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		9,145,012	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	390,728	0			0				
228	Total CTE - Perkins		390,728	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0		0	0				
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	1,799,802	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	939,254			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	814,242	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	989,334	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	1,224,745	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	1,393,757	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		39,907,563	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	39,907,563	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		371,467,739	30,106,647	42,089,799	29,170,493	14,893,350	275,081	422,105	13,965,651	1,821,259

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	93,846,255	26,771,759	1,647,077	10,546,428	781,953	442,711	0	0	134,036,183	147,601,522
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	3,304,909	1,409,240	390,374	211,838	549	0	11,286	0	5,328,196	4,199,558
8	Special Education Programs (Functions 1200-1220)	1200	27,212,277	8,804,262	464,848	528,157	0	0	71,167	0	37,080,711	35,879,736
9	Special Education Programs Pre-K	1225	1,752,620	651,697	4,015	31,522	0	0	0	0	2,439,854	2,529,655
10	Remedial and Supplemental Programs K-12	1250	2,595,196	1,069,385	660,669	938,483	0	0	590,778	0	5,854,511	6,638,841
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	913
13	CTE Programs	1400	4,210,829	1,229,193	96,731	248,971	185,522	0	239,142	0	6,210,388	6,572,919
14	Interscholastic Programs	1500	2,494,370	1,342,676	119,985	325,002	0	0	0	0	4,282,033	998,869
15	Summer School Programs	1600	560,281	91,817	13,081	55,268	0	0	0	0	720,447	72,256
16	Gifted Programs	1650	2,714,354	737,221	77,471	21,846	2,852	1,660	0	0	3,555,404	2,197,304
17	Driver's Education Programs	1700	400,899	161,037	0	318	290	0	0	0	562,544	538,078
18	Bilingual Programs	1800	24,751,914	7,549,109	37,243	196,739	0	0	0	0	32,535,005	31,193,122
19	Truant Alternative & Optional Programs	1900	1,210,299	312,393	1,698	13,017	0	0	0	0	1,537,407	573,321
20	Pre-K Programs - Private Tuition	1910							0		0	0
21	Regular K-12 Programs - Private Tuition	1911							0		0	0
22	Special Education Programs K-12 - Private Tuition	1912							0		0	0
23	Special Education Programs Pre-K - Tuition	1913							0		0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914							0		0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915							0		0	0
26	Adult/Continuing Education Programs - Private Tuition	1916							0		0	0
27	CTE Programs - Private Tuition	1917							0		0	0
28	Interscholastic Programs - Private Tuition	1918							0		0	0
29	Summer School Programs - Private Tuition	1919							0		0	0
30	Gifted Programs - Private Tuition	1920							0		0	0
31	Bilingual Programs - Private Tuition	1921							0		0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922							0		0	0
33	Total Instruction¹⁰	1000	165,054,203	50,129,789	3,513,192	13,117,589	971,166	444,371	912,373	0	234,142,683	238,996,094
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	6,275,891	1,957,846	58,746	29,233	1,321	0	0	0	8,323,037	8,580,723
37	Guidance Services	2120	3,625,927	1,187,553	19,282	13,210	0	325	0	0	4,846,297	4,147,767
38	Health Services	2130	3,641,137	918,495	600,883	54,230	0	0	67,728	0	5,282,473	5,093,054
39	Psychological Services	2140	1,460,109	355,510	983	26,301	0	0	0	0	1,842,903	2,075,004
40	Speech Pathology & Audiology Services	2150	3,137,041	891,792	2,091,437	33,234	0	0	0	0	6,153,504	5,469,485
41	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	2,179,691	86,115	44,773	41,418	0	0	0	0	2,351,997	2,065,306
42	Total Support Services - Pupils	2100	20,319,796	5,397,311	2,816,104	197,626	1,321	325	67,728	0	28,800,211	27,431,339
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	4,891,850	1,822,945	971,243	293,437	0	78,649	0	0	8,058,124	9,725,529
45	Educational Media Services	2220	1,625,386	473,690	47,732	323,593	0	0	19,648	0	2,490,049	2,561,847
46	Assessment & Testing	2230	1,297,427	221,803	1,090,511	40,893	17,299	0	0	0	2,667,933	2,117,132
47	Total Support Services - Instructional Staff	2200	7,814,663	2,518,438	2,109,486	657,923	17,299	78,649	19,648	0	13,216,106	14,404,508
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	8,502	6	20,317	9,560	0	44,159	0	0	82,544	304,476
50	Executive Administration Services	2320	1,549,103	259,941	371,000	32,818	0	34,470	0	0	2,247,332	2,342,334
51	Special Area Administration Services	2330	3,725,522	958,344	239,702	83,565	7,426	123,090	0	0	5,137,649	4,672,878
52	Tort Immunity Services	2360 - 2370	0	0	279,260	0	0	0	0	0	279,260	385,000
53	Total Support Services - General Administration	2300	5,283,127	1,218,291	910,279	125,943	7,426	201,719	0	0	7,746,785	7,704,688

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	12,524,807	3,433,112	44,421	30,919	0	3,400	0	76,607	16,113,266	17,122,556
56	Other Support Services - School Admin (Describe & Itemize)	2490	4,732,137	1,353,643	3,746	2,802	0	3,400	0	0	6,095,728	6,143,917
57	Total Support Services - School Administration	2400	17,256,944	4,786,755	48,167	33,721	0	6,800	0	76,607	22,208,994	23,266,473
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	272,048	50,442	110,213	743	0	964	0	0	434,410	395,399
60	Fiscal Services	2520	1,379,453	237,959	260,517	12,326	11,487	111,538	0	0	2,013,280	2,054,804
61	Operation & Maintenance of Plant Services	2540	211,064	30,430	184,151	160,270	216,129	0	0	0	802,044	2,942,913
62	Pupil Transportation Services	2550	74,111	19,303	1,941,548	0	0	0	0	0	2,034,962	1,323,175
63	Food Services	2560	5,053,213	2,039,033	351,240	6,167,505	87,061	14,029	0	0	13,712,081	14,370,434
64	Internal Services	2570	1,085,426	250,797	82,056	25,721	326,758	0	0	0	1,770,758	1,639,347
65	Total Support Services - Business	2500	8,075,315	2,627,964	2,929,725	6,366,565	641,435	126,531	0	0	20,767,535	22,726,072
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	73,100	0	0	0	0	0	73,100	112,000
69	Information Services	2630	418,550	51,277	90,249	3,338	0	4,832	0	0	568,246	747,313
70	Staff Services	2640	1,457,509	298,296	1,225,041	23,512	99	19,068	0	0	3,023,525	2,835,287
71	Data Processing Services	2660	3,018,654	379,523	3,729,939	106,692	7,695,326	0	0	0	14,930,134	15,138,757
72	Total Support Services - Central	2600	4,894,713	729,096	5,118,329	133,542	7,695,425	23,900	0	0	18,595,005	18,833,357
73	Other Support Services (Describe & Itemize)	2900	265,709	83,272	322,688	1,068,023	0	0	0	0	1,739,692	634,882
74	Total Support Services	2000	63,910,267	17,361,127	14,254,778	8,583,343	8,362,906	437,924	87,376	76,607	113,074,328	115,001,319
75	COMMUNITY SERVICES (ED)	3000	2,079,908	629,286	189,828	341,364	0	4,074	11,985	0	3,256,445	3,268,196
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			8,062,139			8,062,139	9,170,200
79	Payments for Special Education Programs	4120			70,492			0			70,492	82,500
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
84	Total Payments to Other Govt Units (In-State)	4100			70,492			8,062,139			8,132,631	9,252,700
85	Payments for Regular Programs - Tuition	4210						0			0	0
86	Payments for Special Education Programs - Tuition	4220						0			0	0
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
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			0			0	0
102	Total Payments to Other Govt Units	4000			70,492			8,062,139			8,132,631	9,252,700
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										4,000,000
114	Total Direct Disbursements/Expenditures		231,044,378	68,120,202	18,028,290	22,042,296	9,334,072	8,948,508	1,011,734	76,607	358,606,087	370,518,309
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,861,652	
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	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	1,599,331	0	12,449,987	0	0	0	14,049,318	14,500,562
124	Operation & Maintenance of Plant Services	2540	7,971,865	1,629,865	8,267,892	6,674,679	377,730	4,344	0	0	24,926,375	23,632,604
125	Pupil Transportation Services	2550	600	0	0	0	0	0	0	0	600	1,575
126	Food Services	2560					0		0		0	0
127	Total Support Services - Business	2500	7,972,465	1,629,865	9,867,223	6,674,679	12,827,717	4,344	0	0	38,976,293	38,134,741
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	7,972,465	1,629,865	9,867,223	6,674,679	12,827,717	4,344	0	0	38,976,293	38,134,741
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400						0			0	0
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											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
150	Total Direct Disbursements/Expenditures		7,972,465	1,629,865	9,867,223	6,674,679	12,827,717	4,344	0	0	38,976,293	38,134,741
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										(8,869,646)	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						23,239,423			23,239,423	23,200,614
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
164								19,812,893			19,812,893	18,785,897
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	426,589
166	Total Debt Services	5000			0			43,052,316			43,052,316	42,413,100
167	PROVISION FOR CONTINGENCIES (DS)	6000										0
168	Total Disbursements/ Expenditures				0			43,052,316			43,052,316	42,413,100
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(962,517)	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	14,157,335	5,364,851	908,987	2,378,759	7,507,753	4,365	0	0	30,322,050	30,058,461
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	14,157,335	5,364,851	908,987	2,378,759	7,507,753	4,365	0	0	30,322,050	30,058,461
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110						0			0	0
194	Tax Anticipation Notes	5120						0			0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						71,099			71,099	71,099
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
200	DEBT (Lease/Purchase Principal Retired) ¹¹							2,751,966			2,751,966	2,751,966
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
202	Total Debt Services	5000						2,823,065			2,823,065	2,823,065
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		14,157,335	5,364,851	908,987	2,378,759	7,507,753	2,827,430	0	0	33,145,115	32,881,526
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,974,622)	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		1,568,967							1,568,967	1,635,479
210	Pre-K Programs	1125		187,362							187,362	149,890
211	Special Education Programs (Functions 1200-1220)	1200		1,907,924							1,907,924	1,671,328
212	Special Education Programs - Pre-K	1225		128,723							128,723	116,002
213	Remedial and Supplemental Programs - K-12	1250		100,819							100,819	97,383
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		84,618							84,618	135,180
217	Interscholastic Programs	1500		135,364							135,364	52,166
218	Summer School Programs	1600		36,870							36,870	8,678
219	Gifted Programs	1650		32,971							32,971	22,834
220	Driver's Education Programs	1700		4,888							4,888	14,287
221	Bilingual Programs	1800		368,408							368,408	375,587
222	Truants' Alternative & Optional Programs	1900		14,259							14,259	6,296
223	Total Instruction	1000		4,571,173							4,571,173	4,285,110
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		392,691							392,691	378,904
227	Guidance Services	2120		182,959							182,959	156,212
228	Health Services	2130		434,608							434,608	418,253
229	Psychological Services	2140		17,747							17,747	21,877
230	Speech Pathology & Audiology Services	2150		41,351							41,351	46,448
231	Other Support Services - Pupils (Describe & Itemize)	2190		195,795							195,795	195,604
232	Total Support Services - Pupils	2100		1,265,151							1,265,151	1,217,298
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		114,347							114,347	134,232
235	Educational Media Services	2220		205,138							205,138	245,202
236	Assessment & Testing	2230		98,721							98,721	93,477
237	Total Support Services - Instructional Staff	2200		418,206							418,206	472,911

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		1,775							1,775	73
240	Executive Administration Services	2320		143,453							143,453	153,744
241	Service Area Administrative Services	2330		223,205							223,205	243,167
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	0
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		82,857							82,857	61,284
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Total Support Services - General Administration	2300		451,290							451,290	458,268
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		838,271							838,271	822,706
254	Other Support Services - School Administration (Describe & Itemize)	2490		352,841							352,841	370,119
255	Total Support Services - School Administration	2400		1,191,112							1,191,112	1,192,825
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		20,075							20,075	17,800
258	Fiscal Services	2520		275,550							275,550	240,133
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		1,876,671							1,876,671	1,703,101
261	Pupil Transportation Services	2550		3,334,309							3,334,309	3,421,429
262	Food Services	2560		2							2	65,586
263	Internal Services	2570		276,000							276,000	322,625
264	Total Support Services - Business	2500		5,782,607							5,782,607	5,770,674
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	0
268	Information Services	2630		84,595							84,595	87,457
269	Staff Services	2640		261,947							261,947	236,806
270	Data Processing Services	2660		568,082							568,082	489,108
271	Total Support Services - Central	2600		914,624							914,624	813,371
272	Other Support Services (Describe & Itemize)	2900		50,104							50,104	59,148
273	Total Support Services	2000		10,073,094							10,073,094	9,984,495
274	COMMUNITY SERVICES (MR/SS)	3000		124,286							124,286	156,449
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
276	Payments for Special Education Programs	4120		0							0	0
277	Payments for CTE Programs	4140		0							0	0
278	Total Payments to Other Govt Units	4000		0							0	0
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110						0			0	0
282	Tax Anticipation Notes	5120						0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
288	Total Disbursements/Expenditures			14,768,553				0			14,768,553	14,426,054
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										124,797	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	175,279	0	1,605,089	0	0	0	1,780,368	440,000
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	175,279	0	1,605,089	0	0	0	1,780,368	440,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
305	Total Disbursements/ Expenditures		0	0	175,279	0	1,605,089	0	0	0	1,780,368	440,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,505,287)	
307												
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361	0	0	38,875	0	0	0	0	0	38,875	2,000
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	3,055,231	0	0	0	0	0	3,055,231	4,500,000
314	Unemployment Insurance Payments	2363	0	0	238,760	0	0	0	0	0	238,760	200,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	212,808	0	0	0	0	0	212,808	140,000
316	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
317	Judgment and Settlements	2366	0	0	45,500	0	0	0	0	0	45,500	50,000
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	381,945	25,305	974,782	0	0	0	0	0	1,382,032	1,397,722
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	151,082	0	0	0	0	0	151,082	350,500
321	Property Insurance (Buildings & Grounds)	2371	0	0	307,000	0	0	0	0	0	307,000	400,000
322	Vehicle Insurance (Transporation)	2372	0	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	381,945	25,305	5,024,038	0	0	0	0	0	5,431,288	7,040,222
324	DEBT SERVICES (TF)	5000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110						0			0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150						0			0	0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		381,945	25,305	5,024,038	0	0	0	0	0	5,431,288	7,040,222
332	Excess (Deficiency) of Receipts/Revenues Over										8,534,363	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	0	0	214,800	0	1,884,196	0	0	0	2,098,996	1,715,000
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	214,800	0	1,884,196	0	0	0	2,098,996	1,715,000
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	214,800	0	1,884,196	0	0	0	2,098,996	1,715,000
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)	5000										
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										
354	Total Disbursements/Expenditures		0	0	214,800	0	1,884,196	0	0	0	2,098,996	1,715,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(277,737)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	District's Accounting Basis is ACCRUAL		---RECEIPTS---	---DISBURSEMENTS---								
2				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2015											
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKinney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		0	0	0	0	0	0	0	0		0
35	Ending Balance June 30, 2016		0									

- 37 **1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23**
- 38 **used for the following non-allowable purposes:**
- 39 Payments of maintenance costs;
- 40 Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;
- 41 Purchase or upgrade of vehicles;
- 42 Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;
- 43 Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special
- 44 education and related services to children with disabilities as authorized by the IDEA Act;
- 45 School modernization, renovation, or repair that is inconsistent with State Law.

47 **2. If any above boxes are checked provide the total amount**

48 **of questioned costs and provide an explanation below:** _____

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description	Taxes Received	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		(from 2014 Levy & Prior Levies) *		Levies)		
5				(Column B - C)		(Column E - C)
6	Educational	157,441,526	80,141,541	77,299,985	157,605,532	77,463,991
7	Operations & Maintenance	29,461,945	14,951,377	14,510,568	29,403,223	14,451,846
8	Debt Services **	42,201,045	20,805,584	21,395,461	40,916,047	20,110,463
9	Transportation	16,052,304	8,143,508	7,908,796	16,014,940	7,871,432
10	Municipal Retirement	6,295,176	3,154,115	3,141,061	6,202,850	3,048,735
11	Capital Improvements	0	0	0	0	0
12	Working Cash	0	0	0	0	0
13	Tort Immunity	12,500,511	6,329,887	6,170,624	12,448,289	6,118,402
14	Fire Prevention & Safety	1,826,865	929,294	897,571	1,827,538	898,244
15	Leasing Levy	0	0	0	0	0
16	Special Education	31,403,658	15,947,108	15,456,550	31,361,421	15,414,313
17	Area Vocational Construction	0	0	0	0	0
18	Social Security/Medicare Only	5,401,881	2,574,805	2,827,076	5,063,586	2,488,781
19	Summer School	0	0	0	0	0
20	Other (Describe & Itemize)	0	0	0	0	0
21	Totals	302,584,911	152,977,219	149,607,692	300,843,426	147,866,207
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 (Enter Whole Dollars)	Outstanding Beginning 07/01/15	Issued 07/01/15 Through 06/30/16	Retired 07/01/15 Through 06/30/16	Outstanding Ending 06/30/16					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
4	ANTICIPATION NOTES (CPPRT)									
5	Total CPPRT Notes				0					
6	TAX ANTICIPATION WARRANTS (TAW)									
7	Educational Fund				0					
8	Operations & Maintenance Fund				0					
9	Debt Services - Construction				0					
10	Debt Services - Working Cash				0					
11	Debt Services - Refunding Bonds				0					
12	Transportation Fund				0					
13	Municipal Retirement/Social Security Fund				0					
14	Fire Prevention & Safety Fund				0					
15	Other - (Describe & Itemize)				0					
16	Total TAWs	0	0	0	0					
17	TAX ANTICIPATION NOTES (TAN)									
18	Educational Fund				0					
19	Operations & Maintenance Fund				0					
20	Fire Prevention & Safety Fund				0					
21	Other - (Describe & Itemize)				0					
22	Total TANs	0	0	0	0					
23	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
24	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
25	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
26	Total GSAACs (All Funds)				0					
27	OTHER SHORT-TERM BORROWING									
28	Total Other Short-Term Borrowing (Describe & Itemize)				0					
29	SCHEDULE OF LONG-TERM DEBT									
30	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
31	General Obligation School Bonds, Series 1999	02/01/99	18,300,000	6	17,050,000	-	-	1,725,000.00	15,325,000	14,274,041
32	GO Capital Appreciation School Bonds, Series 2001	03/29/01	57,999,743	6	20,633,033	-	(10,615,466.00)	10,017,567.00	0	-
33	GO Capital Appreciation School Bonds, Series 2002	03/25/02	54,499,619	6	61,321,209	-	(30,998,007.00)	373,209.00	29,949,993	59,488,152
34	GO Capital Appreciation School Bonds, Series 2003B	03/20/03	65,999,779	6	67,913,338	-	(32,403,665.00)	970,121.00	34,539,552	64,863,716
35	GO School Refunding Bonds, Series 2005	02/15/05	71,790,000	3	0	-	-	-	0	-
36	Limited School Bonds Series 2009	09/01/09	34,405,000	3,4,5	11,745,000	-	-	2,495,000.00	9,250,000	8,615,653
37	GO Refunding School Bonds, Series 2010	04/01/10	30,190,000	3	0	-	-	-	0	-
38	Taxable GO Limited School Bonds, Series 2011A	03/30/11	25,925,000	1,3,5,6	15,825,000	-	-	275,000.00	15,550,000	14,483,611
39	Taxable GO Limited School Bonds, Series 2011B	03/30/11	2,030,000	6	1,230,000	-	-	200,000.00	1,030,000	959,365
40	Taxable GO Limited Ref. Schools Bonds, Series 2012A	03/15/12	415,000	3	10,000	-	-	10,000.00	0	-
41	General Obligation Limited School Bonds, Series 2012B	03/15/12	31,045,000	1,3	22,025,000	-	-	1,110,000.00	20,915,000	19,480,689
42	General Obligation Limited School Bonds, Series 2015A	02/18/15	44,310,000	1,3	44,310,000	-	-	-	44,310,000	41,271,305
43	Taxable GO Ltd. Refunding School Bonds, Series 2015B	02/18/15	10,780,000	3	10,780,000	-	-	-	10,780,000	10,040,728
44	GO Refunding School Bonds, Series 2015C	02/18/15	19,235,000	3	19,235,000	-	-	1,810,000.00	17,425,000	16,230,027
45	GO Refunding School Bonds, Series 2015D	02/18/15	101,575,000	7	101,575,000	-	-	-	101,575,000	94,609,181
46	2007 6.2M Debt Certificates	09/28/07	6,200,000	8	3,381,622	-	-	413,189.00	2,968,433	2,764,864
47	Long Term Purchase Contracts	various			4,653,296	6,653,797.00	-	3,165,773.00	8,141,320	7,583,004
48									0	(69,018,018)
49			574,699,141		401,687,498	6,653,797	(74,017,138)	22,564,859	311,759,298	285,646,318
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 Debt certificates			
53	2. Funding Bonds			5. Tort Judgment Bonds			8. Other Purchase Contracts/Leases			
54	3. Refunding Bonds			6. Building Bonds			9. Other			

Schedule of Restricted Local Tax Levies and Selected Revenues Sources

Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K	
1	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					0	0	0	0	0		
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		31,307,766					
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					193,760		
10	Other Receipts (Describe & Itemize on tab "Itemization 32")				--							
11	Sale of Bonds				10, 20, 40 or 60-7200							
12	Total Receipts					0	31,307,766	0	0	193,760		
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000		31,307,766			193,760		
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							
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")				--							
23	Total Disbursements					0	31,307,766	0	0	193,760		
24	Ending Cash Basis Fund Balance as of June 30, 2016					0	0	0	0	0		
25	Reserved Fund Balance				714							
26	Unreserved Fund Balance				730	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:				Total Claims Payments:							
32					Total Reserve Remaining:							
33	Using the following categories, list all other Tort Immunity expenditures not											
34	included in line 30 above. Include the total dollar amount for each category.											
35	Expenditures:											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act											
37	Unemployment Insurance Act											
38	Insurance (Regular or Self-Insurance)											
39	Risk Management and Claims Service											
40	Judgments/Settlements											
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction											
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)											
43	Legal Services											
44	Principal and Interest on Tort Bonds											
46	^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances											
47	in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).											
48	^b 55 ILCS 5/5-1006.7											

	A	B	C	D	E	F	G	H	I	J	K	L	
1	Schedule of Capital Outlay and Depreciation												
2	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	
3	Works of Art & Historical Treasures	210	0	0	0	0	50	0	0	0	0	0	
4	Land	220											
5	Non-Depreciable Land	221	27,687,264	0	0	27,687,264							27,687,264
6	Depreciable Land	222	0	0	0	0			0	0	0	0	0
7	Buildings	230											
8	Permanent Buildings	231	571,888,635	11,270,011	0	583,158,646		50	237,091,030	13,475,325	0	250,566,355	332,592,291
9	Temporary Buildings	232	0	0	0	0		20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	0	0	0	0		20	0	0	0	0	0
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	16,237,592	2,749,802	0	18,987,394		10	11,980,116	1,497,471	0	13,477,587	5,509,807
13	5 Yr Schedule	252	23,853,387	7,311,097	4,923,897	26,240,587		5	19,850,763	2,314,518	4,923,897	17,241,384	8,999,203
14	3 Yr Schedule	253	0	0	0	0		3	0	0	0	0	0
15	Construction in Progress	260	8,663,039	16,014,188	12,688,787	11,988,440		--					11,988,440
16	Total Capital Assets	200	648,329,917	37,345,098	17,612,684	668,062,331			268,921,909	17,287,314	4,923,897	281,285,326	386,777,005
17	Non-Capitalized Equipment	700				1,011,734		10		101,173			
18	Allowable Depreciation									17,388,487			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures		\$	358,606,087
9	O&M	Expenditures 15-22, L150	Total Expenditures			38,976,293
10	DS	Expenditures 15-22, L168	Total Expenditures			43,052,316
11	TR	Expenditures 15-22, L204	Total Expenditures			33,145,115
12	MR/SS	Expenditures 15-22, L288	Total Expenditures			14,768,553
13	TORT	Expenditures 15-22, L331	Total Expenditures			5,431,288
14			Total Expenditures		\$	493,979,652
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M	Revenues 9-14, L148, Col D	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 9-14, L219, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 9-14, L229, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs			5,316,361
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			2,439,854
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs			720,447
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services			3,244,460
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units			8,132,631
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay			9,334,072
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment			1,011,734
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services			0
57	O&M	Expenditures 15-22, L138, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 15-22, L150, Col G	- Capital Outlay			12,827,717
59	O&M	Expenditures 15-22, L150, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 15-22, L154, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 15-22, L164, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			19,812,893
62	TR	Expenditures 15-22, L179, Col K - (G+I)	3000 Community Services			0
63	TR	Expenditures 15-22, L190, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 15-22, L200, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,751,966
65	TR	Expenditures 15-22, L204, Col G	- Capital Outlay			7,507,753
66	TR	Expenditures 15-22, L204, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 15-22, L210, Col K	1125 Pre-K Programs			187,362
68	MR/SS	Expenditures 15-22, L212, Col K	1225 Special Education Programs - Pre-K			128,723
69	MR/SS	Expenditures 15-22, L214, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 15-22, L215, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 15-22, L218, Col K	1600 Summer School Programs			36,870
72	MR/SS	Expenditures 15-22, L274, Col K	3000 Community Services			124,286
73	MR/SS	Expenditures 15-22, L278, Col K	4000 Total Payments to Other Govt Units			0
74						
75			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)		\$	73,577,129
76			Total Operating Expenses Regular K-12 (Line 14 minus Line 75)			420,402,523
77			9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12			34,759.39
78			Estimated OEPP (Line 76 divided by Line 77)		\$	12,094.65
79						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
80	PER CAPITA TUITION CHARGE					
81						
82	LESS OFFSETTING RECEIPTS/REVENUES:					
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		1,690,449
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		3,734,037
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		789,758
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		2,398,062
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		20,150
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		633,091
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts		0
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		0
103	ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		77,109
104	ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		12,371,807
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		279,606
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		3,302,003
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		103,151
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		193,760
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		11,277,389
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		0
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		341,317
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		11,438,959
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		11,135,192
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		636,538
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		8,203,865
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		746,922
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		390,728
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		1,799,802
163	ED,O&M,M/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		939,254
166	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America		0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
168	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		814,242
170	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools		0
171	ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		989,334
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		1,224,745
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)		1,393,757
174						
175				Total Deductions for PCTC Computation Line 83 through Line 173	\$	76,925,027
176				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)		343,477,496
177				Total Depreciation Allowance (from page 27, Col I)		17,388,487
178				Total Allowance for PCTC Computation (Line 176 minus Line 177)		360,865,983
179				9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))		34,759.39
180				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	10,381.83
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	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	<p>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.</p>							
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)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i>					5,053,213		
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>					1,032,997		
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		236,830,317		236,830,317		
20	Support Services:							
21	Pupil	2100		29,996,313		29,996,313		
22	Instructional Staff	2200		13,597,365		13,597,365		
23	General Admin.	2300		13,621,937		13,621,937		
24	School Admin	2400		23,400,106		23,400,106		
25	Business:							
26	Direction of Business Spt. Srv.	2510	454,485	0	454,485	0		
27	Fiscal Services	2520	2,277,343	0	2,277,343	0		
28	Oper. & Maint. Plant Services	2540		27,011,231	27,011,231	0		
29	Pupil Transportation	2550		28,184,168		28,184,168		
30	Food Services	2560		8,571,809		8,571,809		
31	Internal Services	2570	1,720,000	0	1,720,000	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		73,100		73,100		
35	Information Services	2630		652,841		652,841		
36	Staff Services	2640	3,285,373	0	3,285,373	0		
37	Data Processing Services	2660	7,802,890	0	7,802,890	0		
38	Other:	2900		1,789,796		1,789,796		
39	Community Services	3000		3,368,746		3,368,746		
40	Total			15,540,091	387,097,729	42,551,322	360,086,498	
41				Restricted Rate		Unrestricted Rate		
42				Total Indirect Costs:	15,540,091	Total Indirect costs:	42,551,322	
43				Total Direct Costs:	387,097,729	Total Direct Costs:	360,086,498	
44				=	4.01%	=	11.82%	
45								

	A	B	C	D	E	F	G
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (Public Act 97-0357)						
3	Fiscal Year Ending June 30, 2016						
5	<i>Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.</i>						
6	<input type="checkbox"/>	0					
7		0					
8	<i>Check if the schedule is not applicable.</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.		
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →				(Limit text to 200 characters, for additional space use line 33 and 38)		
10	Service or Function (Check all that apply)			Barriers to Implementation			
11	Curriculum Planning						
12	Custodial Services						
13	Educational Shared Programs						
14	Employee Benefits						
15	Energy Purchasing						
16	Food Services						
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance						
20	Investment Pools						
21	Legal Services						
22	Maintenance Services						
23	Personnel Recruitment						
24	Professional Development						
25	Shared Personnel						
26	Special Education Cooperatives						
27	STEM (science, technology, engineering and math) Program Offerings						
28	Supply & Equipment Purchasing						
29	Technology Services						
30	Transportation						
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements	X	X		Northern Kane County Reg. Career and Technical Ed System		
33	Other						
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
41							
42							
43							

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

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

School District Name: SD U-46
 RCDT Number: 31-045-0460-22

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016			Budgeted Expenditures, Fiscal Year 2017		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	2,247,332		2,247,332	2,418,862		2,418,862
2. Special Area Administration Services	2330	5,137,649		5,137,649	4,726,729		4,726,729
3. Other Support Services - School Administration	2490	6,095,728		6,095,728	6,557,692		6,557,692
4. Direction of Business Support Services	2510	434,410	0	434,410	474,668		474,668
5. Internal Services	2570	1,770,758		1,770,758	2,120,831		2,120,831
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		15,685,877	0	15,685,877	16,298,782	0	16,298,782
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							4%

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

11/7/16
 Date

Dale Burnidge
 Contact Name

(647) 888-5000 ext. 5804
 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.

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

Type Below.

1. Revenues 9-14, [Fund 10] 1290 - \$67,099 PILOT from Village of Hoffman Estates (Sears Center)
2. Revenues 9-14, [Fund 10] 1790 - \$493,907 Drivers Ed General, Activity Fees, Athletic and Non Athletic Participation Fees
3. Revenues 9-14, [Fund 10] 1993 - \$77,109 Recycling receipts
4. Revenues 9-14, [Fund 10] 1999 - \$136,145 E-Rate program funding and other local revenues
5. Revenues 9-14, [Fund 20] 1999 - \$101,128 E-Rate program funding and other local revenues
6. Revenues 9-14, [Fund 40] 1999 - \$2,334 Other local revenues
7. Revenues 9-14, [Fund 10] 3999 - \$144,661, State Library Grant, IL Arts Council Grant and Orphanage Tuition 18-3
8. Revenues 9-14, [Fund 40] 3999 - \$196,656 IL Clean Diesel program
9. Revenues 9-14, [Fund 10] 4299 - \$34,280 Food service equipment grant
10. Revenues 9-14, [Fund 10] 4799 - \$390,728 Voc Ed Perkins Title IIC
11. Revenues 9-14, [Fund 10] 4999 - \$1,393,757 ACA MIHOPE, Rehab Services, ACA MIECHVP grants and non-cash food commodities
12. Expenditures 15-22, [Fund 10] 2190 \$2,351,997 Salaries and Benefits, rentals and supplies
13. Expenditures 15-22, [Fund 10] 2490 \$6,095,728 Administrator Salaries and Benefits
14. Expenditures 15-22, [Fund 10] 2900 \$1,739,328 Salaries and Benefits, non-cash food commodities
15. Expenditures 15-22, [Fund 50] 2190 \$195,795 Municipal retirement, federal ins control act and medicare contribution
16. Expenditures 15-22, [Fund 50] 2490 \$352,841 Municipal retirement, federal ins control act and medicare contribution
17. Expenditures 15-22, [Fund 50] 2900 \$50,104 Municipal retirement, federal ins control act and medicare contribution
18. Differences in long-term debt schedule (P25: cells G32, G33, G34) for general obligation capital appreciation bonds series 2001, 2002 and 2003B are the removal of the accreted interest (not principal) portions of the liabilities.
19. Cell D74 in the AUDIT CHECK Tab - Debt issued of \$6,653,757 is not included in Fund 30 as bond issuances since the new debt issued was a capital lease which is being paid from the transportation fund 40.
20. Cell D75 in the AUDIT CHECK Tab - P18 cell H163 references interest when this check is referring to principal; The Principal retired reported on P25 of \$22,564,859 is made up of three parts 1) \$2,751,967 is principal expenditures paid from fund 40 for capital leases; 2) \$413,807 is principal expenditures paid from fund 30 for capital leases 3) the remaining \$19,399,086 is principal expenditures paid from fund 30. The sum of 2) and 3) paid from fund 30 equals \$19,812,893 which agrees to P18 cell H164.

Reference Pages.

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

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	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<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>					
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>					
4	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	371,467,739	30,106,647	29,170,493	422,105	431,166,984
7	Direct Expenditures	358,606,087	38,976,293	33,145,115		430,727,495
8	Difference	12,861,652	(8,869,646)	(3,974,622)	422,105	439,489
9	Fund Balance - June 30, 2016	103,107,909	6,139,931	(6,536,369)	114,393,858	217,105,329
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.

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

Balancing Schedule

Check this Section for Error Messages

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

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

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

DISTRICT/JOINT AGREEMENT NAME SD U-46	RCDT NUMBER 31-045-0460-22	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Dr., Ste 800 Chicago IL 60606	
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 355 E. Chicago Street Elgin IL 60120-6543		E-MAIL ADDRESS: john.george@rsmus.com	
		NAME OF AUDIT SUPERVISOR John George	
		CPA FIRM TELEPHONE NUMBER 312-634-3400	FAX NUMBER 312-634-4505

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)

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SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

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RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 39,907,563
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		
Indirect Cost Info 30, Line 11		1,032,997
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 271	Account 4992	(1,224,745)
AFR TOTAL FEDERAL REVENUES:		\$ 39,715,815

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

1) Per GAAP non cash commodities have already been recorded in the		
Account 4000 line. This adj will remove the double counted item		\$ (1,032,997)

ADJUSTED AFR FEDERAL REVENUES \$ 38,682,818

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 38,682,818

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 38,682,818

DIFFERENCE: \$ -

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

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

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Education: Passed through Illinois State Board of Education:									
Title I Grants to Local Education Agencies:									
Title I : Low Income	84.010A	16-4300-00	-	10,634,702	-	10,998,176	-	10,998,176	13,713,495
		15-4300-00	7,521,110	500,490	7,896,052	125,548	-	8,021,600	11,562,209
		14-4300-00	520,877	-	520,877	-	-	9,522,277	10,375,697
			8,041,987	11,135,192	8,416,929	11,123,724	-	28,542,053	35,651,401
Twenty-First Century Community Learning Centers:									
Title IV - 21st Century Community Learning Centers	84.287C	16-4421-15	-	375,119	-	449,273	-	449,273	540,000
		15-4421-15	216,920	261,419	297,680	180,659	-	478,339	540,000
		14-4421-12	155,109	-	155,109	-	-	751,163	832,281
		14-4421-10	79,840	-	79,840	-	-	250,000	250,000
			451,869	636,538	532,629	629,932	-	1,928,775	2,162,281
Special Education Cluster (IDEA)									
Special Education - Preschool Grants:									
Pre-School Flow Through	84.173A	16-4600-00	-	194,225	-	194,225	-	194,225	231,769
		15-4600-00	149,349	-	149,349	-	-	149,349	207,958
			149,349	194,225	149,349	194,225	-	343,574	439,727
Special Education - Grants to States:									
IDEA Flow Through	84.027A	16-4620-00	-	8,012,996	-	8,115,287	-	8,115,287	8,496,086
		15-4620-00	7,749,699	190,869	7,940,568	-	-	7,940,568	8,892,070
		14-4620-00	29,114	-	29,114	-	-	7,386,179	8,758,306
			7,778,813	8,203,865	7,969,682	8,115,287	-	23,442,034	26,146,462
Special Education - Grants to States:									
IDEA Room & Board	84.027A	16-4625-00	-	441,003	-	441,003	-	441,003	N/A
		15-4625-00	273,201	305,919	303,383	275,737	-	579,120	N/A
		14-4625-00	183,300	-	183,300	-	-	403,271	N/A
			456,501	746,922	486,683	716,740	-	1,423,394	N/A
Total Special Education Cluster (IDEA)			8,384,663	9,145,012	8,605,714	9,026,252	-	25,209,002	26,586,189

ILLINOIS STATE BOARD OF EDUCATION
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR Ended JUNE 30, 2016

(attachment of ISBE 62-18)

County _____
 District/Joint Agreement Name _____
 School District U46 _____
 District/Joint Agreement No. _____
 U46 _____

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
English Language Acquisition Grants:									
Title III : Immigrant Education Program (IEP)	84.365A	16-4905-00	-	-	-	-	-	-	60,125
		15-4905-00	25,604	-	25,604	-	-	25,604	25,604
			25,604	-	25,604	-	-	25,604	85,729
Title III : Language Instruction Program - Limited English									
	84.365A	16-4909-00	-	867,867	-	878,365	-	878,365	1,124,215
		15-4909-00	1,142,332	71,387	1,159,179	54,540	-	1,213,719	1,280,844
		14-4909-00	226,259	-	226,259	-	-	1,182,947	1,323,747
			1,368,591	939,254	1,385,438	932,905	-	3,275,031	3,728,806
Total Title III: English Language Acquisition Grants			1,394,195	939,254	1,411,042	932,905	-	3,300,635	3,814,535
Improving Teacher Quality State Grants:									
Title II : Teacher Quality	84.367A	16-4932-00	-	576,652	-	794,320	-	794,320	1,601,718
		15-4932-00	724,412	237,590	843,256	118,746	-	962,002	1,678,911
		14-4932-00	17,308	-	17,308	-	-	1,041,946	1,828,783
			741,720	814,242	860,564	913,066	-	2,798,268	5,109,412
Preschool Development Grants:									
Preschool Expansion Grant	(M) 84.419B	16-4902-00	-	1,799,802	-	1,891,180	-	1,891,180	2,395,800
		15-4999-PE	-	135,313	-	135,313	-	135,313	179,314
			-	1,935,115	-	2,026,493	-	2,026,493	2,575,114
Passed through Illinois Department of Human Services									
Rehabilitation Services - Vocational Rehabilitation Grants to States:									
Rehabilitation Services	84.126	H126A250018	-	101,211	-	101,211	-	101,211	N/A
		H126A250018	113,582	-	113,582	-	-	113,582	N/A
			113,582	101,211	113,582	101,211	-	214,793	N/A
Passed through Northern Kane County Regional Career and Technical Education System:									
Career and Technical Education - Basic Grants to States:									
Perkins Secondary	84.048A	16-4745-00	-	366,301	-	366,301	-	366,301	373,427
		15-4745-00	358,537	24,427	358,537	24,427	-	382,964	386,851
		14-4745-00	-	-	281	-	-	341,740	369,694
			358,537	390,728	358,818	390,728	-	1,091,005	1,129,972
Passed through University of Illinois at Chicago									
Project Ready	84.305F	R305F100007	2,162	-	2,162	-	-	2,162	5,610
Total U.S. Department of Education			19,488,715	25,097,292	20,301,440	25,144,311	-	65,113,186	77,034,514

ILLINOIS STATE BOARD OF EDUCATION
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR Ended JUNE 30, 2016

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
Non-Cash USDA Foods	(M) 10.555	31045046022A1	944,336	710,427	944,336	710,427	-	1,654,763	N/A
Department of Defense Fruits and Vegetables	(M) 10.555	31045046022A1	129,089	322,570	129,089	322,570	-	451,659	N/A
National School Lunch Program	(M) 10.555	16-4210-00	-	7,414,665	-	7,414,665	-	7,414,665	N/A
		15-4210-00	7,856,867	1,684,720	7,856,867	1,684,720	-	9,541,587	N/A
		14-4210-00	1,631,076	-	1,631,076	-	-	9,472,386	N/A
			9,487,943	9,099,385	9,487,943	9,099,385	-	26,428,638	N/A
School Breakfast Program	(M) 10.553	16-4220-00	-	1,943,935	-	1,943,935	-	1,943,935	N/A
		15-4220-00	1,996,074	361,359	1,996,074	361,359	-	2,357,433	N/A
		14-4220-00	328,541	-	328,541	-	-	2,825,969	N/A
			2,324,615	2,305,294	2,324,615	2,305,294	-	7,127,337	N/A
Total Child Nutrition Cluster			12,885,983	12,437,676	12,885,983	12,437,676	-	35,662,397	N/A
Child Nutrition Discretionary Grants Limited Availability:									
NSLP Equipment Assistance Grant	10.579	16-426016	-	34,280	-	34,280	-	34,280	N/A
Total U.S. Department of Agriculture			12,885,983	12,471,956	12,885,983	12,471,956	-	35,696,677	N/A
U.S. Department of Justice:									
Passed through City of Elgin: COPS Office	16.710	2010CKWX0728	82,500	-	82,500	-	-	82,500	165,000
Total U.S. Department of Justice			82,500	-	82,500	-	-	82,500	165,000

ILLINOIS STATE BOARD OF EDUCATION
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR Ended JUNE 30, 2016

(attachment of ISBE 62-18)

County _____
 District/Joint Agreement Name _____
 School District U46 _____
 District/Joint Agreement No. _____
 U46 _____

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/14- 6/30/15 (C)	7/1/15- 6/30/16 (D)	7/1/14- 6/30/15 (E)	7/1/15- 6/30/16 (F)			
U.S. Department of Health and Human Services:									
Passed through Illinois Department of Healthcare and Family Services									
Passed through Northwestern Illinois Association:									
Medical Assistance Program	93.778	N/A	1,127,230	989,334	986,035	934,368	-	N/A	N/A
Passed through Illinois Department of Human Services									
Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program									
	93.505	011GQ02069	-	124,236	-	125,794	-	181,074	181,298
		011GQ02069	165,316	-	165,316	-	-	181,074	181,298
			165,316	124,236	165,316	125,794	-	362,148	N/A
Passed through MDRC									
Maternal, Infant and Early Childhood Home Visiting Research Programs									
	93.615	SAC0000018	7,000	-	19,901	-	-	21,049	30,000
Total U.S. Department of Health and Human Services			1,299,546	1,113,570	1,171,252	1,060,162	-	383,197	30,000
Total Federal Awards			\$ 33,756,744	\$ 38,682,818	\$ 34,441,175	\$ 38,676,429	\$ -	\$ 101,275,560	\$ 77,229,514

CFDA Catalog of Federal Domestic Assistance
 See Notes to Schedule of Expenditures of Federal Awards

• (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.

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

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

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31-045-0460-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

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

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

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

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
	Child Nutrition Cluster:
10.553	School Breakfast Program
10.555	Non-Cash USDA Foods
10.555	Department of Defense Fruits and Vegetables
10.555	National School Lunch Program
84.419B	Preschool Expansion Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$1,160,293.00

Auditee qualified as low-risk auditee? X YES NO

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

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

⁹ When the CFDA number is not available, include other identifying number, if applicable.

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

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 31-045-0460-22
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2016- NONE** 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

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.

SD U-46
31-045-0460-22
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2016

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status²⁰</u>
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

SD U-46
31-045-0460-22
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2016

Corrective Action Plan

Finding No.: **2016- NONE**

Condition:

Plan:

Anticipated Date of Completion:

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

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

²¹ Explanation of this schedule - §200.511 (c)