

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

☒ School District
☐ Joint Agreement

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

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

| <u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i> | <u>Accounting Basis:</u> | <u>Certified Public Accountant Information</u> |
|--|--|--|
| School District/Joint Agreement Number: 41-057-0110-26 | <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | Name of Auditing Firm: SCHEFFEL BOYLE |
| County Name: MADISON AND JERSEY | | Name of Audit Manager: STEVEN C. PEMBROOK |
| Name of School District/Joint Agreement: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11 | | Address: 322 STATE ST. |
| Address: 1854 E. BROADWAY | | City: ALTON State: IL Zip Code: 62002 |
| City: ALTON | | Phone Number: 618-465-4288 Fax Number: 618-462-3818 |
| Email Address: cnorman@altonschools.org | | IL License Number (9 digit): 065-025855 Expiration Date: 9/30/2018 |
| Zip Code: 62002 | | Email Address: steve.pembrook@scheffelfboyle.com |
| <u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | <u>Single Audit Status:</u> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input 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: _____ | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC |
| District Superintendent/Administrator Name (Type or Print): | Township Treasurer Name (type or print) | Regional Superintendent/Cook ISC Name (Type or Print): |
| Email Address: | Email Address: | Email Address: |
| Telephone: Fax Number: | Telephone: Fax Number: | Telephone: Fax Number: |
| Signature & Date: | Signature & Date: | Signature & Date: |

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/16, Revised 7/1/2016)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- * Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Single Audit Act](#)

Qualifications of Auditing Firm

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----|--|---|----------------------------|---|-------------------------------------|------------|----------------|---|------------------|---|---|---|---|
| 1 | 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): | | | | 679,765,326 | | | | |
| 8 | | | | | | | | | | | | | |
| 9 | Educational | | Operations & Maintenance | | Transportation | | Combined Total | | Working Cash | | | | |
| 10 | Rate(s): 0.021500 | | + 0.005250 | | + 0.002000 | | = 0.028750 | | 0.000500 | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | B. Results of Operations * | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | Receipts/Revenues | | Disbursements/Expenditures | | Excess/ (Deficiency) | | Fund Balance | | | | | | |
| 16 | 57,651,097 | | 61,350,518 | | (3,699,421) | | 3,109,203 | | | | | | |
| 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 | Other | | Total | | | | | | | | | | |
| 24 | 0 | | = 0 | | | | | | | | | | |
| 25 | ** The numbers shown are the sum of entries on page 25. | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | D. Long-Term Debt | | | | | | | | | | | | |
| 29 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | <input type="checkbox"/> | a. 6.9% for elementary and high school districts, | | | | 93,807,615 | | | | | | | |
| 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 | | 64,092,913 | | | | | | |
| 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 checked="" 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: | | | | | | | | | | | | |
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ESTIMATED FINANCIAL PROFILE SUMMARY

(Go to the following website for reference to the Financial Profile)

www.isbe.net/sfms/p/profile.htm

District Name: ALTON COMMUNITY UNIT SCHOOL DISTRICT #11

District Code: 41-057-0110-26

County Name: MADISON AND JERSEY

1. Fund Balance to Revenue Ratio:

| | | | | | |
|---|--|---------------|--------------|---------------|----------|
| Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) | Funds 10, 20, 40, 70 + (50 & 80 if negative) | Total | Ratio | Score | 2 |
| | | 2,852,017.00 | 0.050 | Weight | 0.35 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) | Funds 10, 20, 40, & 70, | 57,193,627.00 | | Value | 0.70 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20 | (457,470.00) | | | |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | |

2. Expenditures to Revenue Ratio:

| | | | | | |
|---|------------------------|---------------|--------------|-------------------|----------|
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) | Funds 10, 20 & 40 | Total | Ratio | Score | 3 |
| | | 61,350,518.00 | 1.073 | Adjustment | 0 |
| Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) | Funds 10, 20, 40 & 70, | 57,193,627.00 | | Weight | 0.35 |
| Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) | Minus Funds 10 & 20 | (457,470.00) | | | |
| (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | Value | 1.05 |
| Possible Adjustment: | | | | | |

3. Days Cash on Hand:

| | | | | | |
|---|---------------------------------|--------------|-------------|---------------|----------|
| Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) | Funds 10, 20 40 & 70 | Total | Days | Score | 1 |
| | | 4,638,960.00 | 27.22 | Weight | 0.10 |
| Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) | Funds 10, 20, 40 divided by 360 | 170,418.11 | | Value | 0.10 |

4. Percent of Short-Term Borrowing Maximum Remaining:

| | | | | | |
|---|---|---------------|----------------|---------------|----------|
| Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) | Funds 10, 20 & 40 | Total | Percent | Score | 4 |
| | | 0.00 | 100.00 | Weight | 0.10 |
| EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) | (.85 x EAV) x Sum of Combined Tax Rates | 16,611,765.15 | | Value | 0.40 |

5. Percent of Long-Term Debt Margin Remaining:

| | | | | | |
|---|--|---------------|----------------|---------------|----------|
| Long-Term Debt Outstanding (P3, Cell H37) | | Total | Percent | Score | 2 |
| | | 64,092,913.00 | 31.67 | Weight | 0.10 |
| Total Long-Term Debt Allowed (P3, Cell H31) | | 93,807,614.99 | | Value | 0.20 |

Total Profile Score: 2.45 *

Estimated 2017 Financial Profile Designation: WATCH

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

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|--------------------------|--------------------|---|----------------------|-----------------------|---|-------------------------|---------------------|-------------|---|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | ASSETS (Enter Whole Dollars) | Acct. # | 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 | | 135,670 | 4,270,737 | 4,197,935 | 68,635 | 127,264 | | 163,918 | 389,850 | 1,798,557 |
| 5 | Investments | 120 | | | | | | | | | |
| 6 | Taxes Receivable | 130 | | | | | | | | | |
| 7 | Interfund Receivables | 140 | | 900,000 | 104,700 | | | | 12,975,000 | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | | | | | | | |
| 9 | Other Receivables | 160 | | | | | | | | | |
| 10 | Inventory | 170 | | | | | | | | | |
| 11 | Prepaid Items | 180 | | | | | | | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | | | | | | | |
| 13 | Total Current Assets | | 135,670 | 5,170,737 | 4,302,635 | 68,635 | 127,264 | 0 | 13,138,918 | 389,850 | 1,798,557 |
| 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 | 10,800,000 | | | 2,850,000 | 225,000 | | | | |
| 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 | 1,272,388 | 334,405 | 691,359 | 118,372 | 159,450 | | 29,592 | 242,903 | 29,592 |
| 33 | Due to Activity Fund Organizations | 493 | | | | | | | | | |
| 34 | Total Current Liabilities | | 12,072,388 | 334,405 | 691,359 | 2,968,372 | 384,450 | 0 | 29,592 | 242,903 | 29,592 |
| 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 | 1,297,403 | | 3,611,276 | | | | | 146,947 | 1,768,965 |
| 39 | Unreserved Fund Balance | 730 | (13,234,121) | 4,836,332 | | (2,899,737) | (257,186) | | 13,109,326 | | |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 135,670 | 5,170,737 | 4,302,635 | 68,635 | 127,264 | 0 | 13,138,918 | 389,850 | 1,798,557 |

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 | | 607,798 | | |
| 5 | Investments | 120 | | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | | | |
| 10 | Inventory | 170 | | | |
| 11 | Prepaid Items | 180 | | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | | | |
| 13 | Total Current Assets | | 607,798 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | |
| 16 | Land | 220 | | 2,204,599 | |
| 17 | Building & Building Improvements | 230 | | 142,529,078 | |
| 18 | Site Improvements & Infrastructure | 240 | | 9,935,954 | |
| 19 | Capitalized Equipment | 250 | | 10,100,329 | |
| 20 | Construction in Progress | 260 | | 184,266 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 3,611,276 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 60,481,637 |
| 23 | Total Capital Assets | | | 164,954,226 | 64,092,913 |
| 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 | 607,798 | | |
| 34 | Total Current Liabilities | | 607,798 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 64,092,913 |
| 37 | Total Long-Term Liabilities | | | | 64,092,913 |
| 38 | Reserved Fund Balance | 714 | | | |
| 39 | Unreserved Fund Balance | 730 | | | |
| 40 | Investment in General Fixed Assets | | | 164,954,226 | |
| 41 | Total Liabilities and Fund Balance | | 607,798 | 164,954,226 | 64,092,913 |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-----------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| 1 | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 2 | | | | | | | | | | | |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 20,118,129 | 3,867,222 | 8,139,667 | 1,396,160 | 1,681,377 | 0 | 341,058 | 2,271,345 | 341,482 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 20,328,056 | 0 | 0 | 2,820,275 | 55,929 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 8,780,197 | 0 | 440,104 | 0 | 295,231 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 49,226,382 | 3,867,222 | 8,579,771 | 4,216,435 | 2,032,537 | 0 | 341,058 | 2,271,345 | 341,482 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 16,811,585 | | | | | | | | |
| 10 | Total Receipts/Revenues | | 66,037,967 | 3,867,222 | 8,579,771 | 4,216,435 | 2,032,537 | 0 | 341,058 | 2,271,345 | 341,482 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 38,123,002 | | | | 1,059,441 | | | | |
| 13 | Support Services | 2000 | 13,707,981 | 3,483,927 | | 5,099,079 | 957,138 | 0 | | 2,145,592 | 1,594,328 |
| 14 | Community Services | 3000 | 501,653 | 0 | | 0 | 25,052 | | | | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 419,510 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 16 | Debt Service | 5000 | 1,393 | 13,973 | 17,837,337 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 52,753,539 | 3,497,900 | 17,837,337 | 5,099,079 | 2,041,631 | 0 | | 2,145,592 | 1,594,328 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 16,811,585 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 69,565,124 | 3,497,900 | 17,837,337 | 5,099,079 | 2,041,631 | 0 | | 2,145,592 | 1,594,328 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | (3,527,157) | 369,322 | (9,257,566) | (882,644) | (9,094) | 0 | 341,058 | 125,753 | (1,252,846) |
| 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 | | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | 2,405,000 | | 4,343,850 | | | | | | |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 3,062 | | | | | | | | |
| 27 | Transfer Among Funds | 7130 | 273,399 | | | | | | | | |
| 28 | Transfer of Interest | 7140 | 6,771 | | | | | | | | |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | | | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | | | 7,345,000 | | | | 8,700,000 | | |
| 34 | Premium on Bonds Sold | 7220 | | | 772,631 | | | | | | |
| 35 | Accrued Interest on Bonds Sold | 7230 | | | | | | | | | |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | | | | | | | | | |
| 37 | Transfer to Debt Service to Pay Principal on Capital Leases | 7400 | | | 457,470 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on Capital Leases | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 0 | | | |
| 42 | ISBE Loan Proceeds | 7900 | | | | | | | | | |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 225,000 | | | | | | | | |
| 44 | Total Other Sources of Funds | | 2,913,232 | 0 | 12,918,951 | 0 | 0 | 0 | 8,700,000 | 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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|------|--------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| 1 | Description | Acct | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | (Enter Whole Dollars) | # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 6,748,850 | | |
| 48 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 3,062 | | |
| 49 | Transfer Among Funds | 8130 | | 273,399 | | | | | | | |
| 50 | Transfer of Interest | 8140 | | 6,771 | | | | | | | |
| 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 | 35,243 | 422,227 | | | | | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | | | | | | | | | |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | | | | | | | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | | | | | | | | | |
| 58 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | | | | | | | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | | | | | | | | | |
| 60 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | | | | | | | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | | | | | | | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | | | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | | | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | | | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | | | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | | | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | | | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | | | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | | | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | | | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | | | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | | | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | | | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | | | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 8990 | | | | | | | | | |
| 76 | Total Other Uses of Funds | | 35,243 | 702,397 | 0 | 0 | 0 | 0 | 6,751,912 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 2,877,989 | (702,397) | 12,918,951 | 0 | 0 | 0 | 1,948,088 | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | (649,168) | (333,075) | 3,661,385 | (882,644) | (9,094) | 0 | 2,289,146 | 125,753 | (1,252,846) |
| 79 | Fund Balances - July 1, 2015 | | (11,287,550) | 5,169,407 | (50,109) | (2,017,093) | (248,092) | | 10,820,180 | 21,194 | 3,021,811 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances - June 30, 2016 | | (11,936,718) | 4,836,332 | 3,611,276 | (2,899,737) | (257,186) | 0 | 13,109,326 | 146,947 | 1,768,965 |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-------------|-------------------|--------------------------|------------------|------------------|--|------------------|----------------|------------------|--------------------------|
| 1 | Description | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 14,526,905 | 3,547,262 | 8,130,092 | 1,351,339 | 808,083 | | 337,826 | 2,269,569 | 337,826 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | | | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | | 270,268 | | | | | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 808,083 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | | | | | | | | |
| 10 | Summer School Purposes Levy | 1170 | | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | | | | | | | | | |
| 12 | Total Ad Valorem Taxes Levied By District | | 14,526,905 | 3,817,530 | 8,130,092 | 1,351,339 | 1,616,166 | 0 | 337,826 | 2,269,569 | 337,826 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 6,867 | 1,805 | 3,843 | 639 | 764 | | 160 | 1,073 | 160 |
| 15 | Payments from Local Housing Authorities | 1220 | | | | | | | | | |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 4,794,132 | | | | 63,983 | | | | |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | | | | | | | | | |
| 18 | Total Payments in Lieu of Taxes | | 4,800,999 | 1,805 | 3,843 | 639 | 64,747 | 0 | 160 | 1,073 | 160 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 50,792 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | | | | | | | | | |
| 40 | Total Tuition | | 50,792 | | | | | | | | |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular -Transp Fees from Pupils or Parents (In State) | 1411 | | | | | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 40,695 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------|--------------------------|---------------|----------------|--|------------------|--------------|------|--------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | | | | | | |
| 63 | Total Transportation Fees | | | | | 40,695 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 7,565 | 6,886 | 3,567 | 894 | 464 | | 3,072 | 703 | 3,496 |
| 66 | Gain or Loss on Sale of Investments | 1520 | | | | | | | | | |
| 67 | Total Earnings on Investments | | 7,565 | 6,886 | 3,567 | 894 | 464 | 0 | 3,072 | 703 | 3,496 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 126,654 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | | | | | | | | | |
| 73 | Sales to Adults | 1620 | 16,149 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 5,065 | | | | | | | | |
| 75 | Total Food Service | | 147,868 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 30,862 | | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 7,907 | | | | | | | | |
| 79 | Fees | 1720 | 27,700 | | | | | | | | |
| 80 | Book Store Sales | 1730 | | | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | | | | | | | | | |
| 82 | Total District/School Activity Income | | 66,469 | 0 | | | | | | | |
| 83 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | 208,340 | | | | | | | | |
| 85 | Rentals - Summer School Textbooks | 1812 | | | | | | | | | |
| 86 | Rentals - Adult/Continuing Education Textbooks | 1813 | | | | | | | | | |
| 87 | Rentals - Other (Describe & Itemize) | 1819 | | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | 596 | | | | | | | | |
| 89 | Sales - Summer School Textbooks | 1822 | | | | | | | | | |
| 90 | Sales - Adult/Continuing Education Textbooks | 1823 | | | | | | | | | |
| 91 | Sales - Other (Describe & Itemize) | 1829 | | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | | | | | | | | | |
| 93 | Total Textbook Income | | 208,936 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 95 | Rentals | 1910 | 79,554 | | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | | | | | | | | | |
| 97 | Impact Fees from Municipal or County Governments | 1930 | | | | | | | | | |
| 98 | Services Provided Other Districts | 1940 | | | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | | | | | | | | | |
| 100 | Payments of Surplus Moneys from TIF Districts | 1960 | | | | | | | | | |
| 101 | Drivers' Education Fees | 1970 | 66,281 | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|-------------|-------------|-----------------------------|---------------|----------------|---|------------------|--------------|-----------|-----------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 102 | Proceeds from Vendors' Contracts | 1980 | | | | | | | | | |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | 2,165 | | | | | | |
| 104 | Payment from Other Districts | 1991 | | | | | | | | | |
| 105 | Sale of Vocational Projects | 1992 | | | | | | | | | |
| 106 | Other Local Fees (Describe & Itemize) | 1993 | | | | | | | | | |
| 107 | Other Local Revenues (Describe & Itemize) | 1999 | 162,760 | 41,001 | | 2,593 | | | | | |
| 108 | Total Other Revenue from Local Sources | | 308,595 | 41,001 | 2,165 | 2,593 | 0 | 0 | 0 | 0 | 0 |
| 109 | Total Receipts/Revenues from Local Sources | 1000 | 20,118,129 | 3,867,222 | 8,139,667 | 1,396,160 | 1,681,377 | 0 | 341,058 | 2,271,345 | 341,482 |
| 110 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 111 | Flow-through Revenue from State Sources | 2100 | | | | | | | | | |
| 112 | Flow-through Revenue from Federal Sources | 2200 | | | | | | | | | |
| 113 | Other Flow-Through (Describe & Itemize) | 2300 | | | | | | | | | |
| 114 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 115 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 116 | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 117 | General State Aid- Sec. 18-8.05 | 3001 | 15,239,073 | | | | | | | | |
| 118 | General State Aid - Hold Harmless/Supplemental | 3002 | | | | | | | | | |
| 119 | Reorganization Incentives (Accounts 3005-3021) | 3005 | | | | | | | | | |
| 120 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | | | | | | | | | |
| 121 | Total Unrestricted Grants-In-Aid | | 15,239,073 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | |
| 123 | SPECIAL EDUCATION | | | | | | | | | | |
| 124 | Special Education - Private Facility Tuition | 3100 | 674,890 | | | | | | | | |
| 125 | Special Education - Funding for Children Requiring Sp ED Services | 3105 | 869,688 | | | | | | | | |
| 126 | Special Education - Personnel | 3110 | 1,880,288 | | | | | | | | |
| 127 | Special Education - Orphanage - Individual | 3120 | 568,475 | | | | | | | | |
| 128 | Special Education - Orphanage - Summer Individual | 3130 | 6,589 | | | | | | | | |
| 129 | Special Education - Summer School | 3145 | 39,378 | | | | | | | | |
| 130 | Special Education - Other (Describe & Itemize) | 3199 | | | | | | | | | |
| 131 | Total Special Education | | 4,039,308 | 0 | | 0 | | | | | |
| 132 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 133 | CTE - Technical Education - Tech Prep | 3200 | | | | | | | | | |
| 134 | CTE - Secondary Program Improvement (CTEI) | 3220 | 158,071 | | | | | | | | |
| 135 | CTE - WECEP | 3225 | | | | | | | | | |
| 136 | CTE - Agriculture Education | 3235 | | | | | | | | | |
| 137 | CTE - Instructor Practicum | 3240 | | | | | | | | | |
| 138 | CTE - Student Organizations | 3270 | | | | | | | | | |
| 139 | CTE - Other (Describe & Itemize) | 3299 | | | | | | | | | |
| 140 | Total Career and Technical Education | | 158,071 | 0 | | | 0 | | | | |
| 141 | BILINGUAL EDUCATION | | | | | | | | | | |
| 142 | Bilingual Ed - Downstate - TPI and TBE | 3305 | | | | | | | | | |
| 143 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | | | | | | | | | |
| 144 | Total Bilingual Ed | | 0 | | | | 0 | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-----------|-------------|-----------------------------|---------------|----------------|---|------------------|--------------|------|-----------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 145 | State Free Lunch & Breakfast | 3360 | 25,088 | | | | | | | | |
| 146 | School Breakfast Initiative | 3365 | | | | | | | | | |
| 147 | Driver Education | 3370 | 73,368 | | | | | | | | |
| 148 | Adult Ed (from ICCB) | 3410 | | | | | | | | | |
| 149 | Adult Ed - Other (Describe & Itemize) | 3499 | | | | | | | | | |
| 150 | TRANSPORTATION | | | | | | | | | | |
| 151 | Transportation - Regular and Vocational | 3500 | | | | 1,377,701 | | | | | |
| 152 | Transportation - Special Education | 3510 | | | | 1,442,574 | | | | | |
| 153 | Transportation - Other (Describe & Itemize) | 3599 | | | | | | | | | |
| 154 | Total Transportation | | 0 | 0 | | 2,820,275 | 0 | | | | |
| 155 | Learning Improvement - Change Grants | 3610 | | | | | | | | | |
| 156 | Scientific Literacy | 3660 | | | | | | | | | |
| 157 | Truant Alternative/Optional Education | 3695 | 39,224 | | | | 776 | | | | |
| 158 | Early Childhood - Block Grant | 3705 | 750,087 | | | | 55,153 | | | | |
| 159 | Reading Improvement Block Grant | 3715 | | | | | | | | | |
| 160 | Reading Improvement Block Grant - Reading Recovery | 3720 | | | | | | | | | |
| 161 | Continued Reading Improvement Block Grant | 3725 | | | | | | | | | |
| 162 | Continued Reading Improvement Block Grant (2% Set Aside) | 3726 | | | | | | | | | |
| 163 | Chicago General Education Block Grant | 3766 | | | | | | | | | |
| 164 | Chicago Educational Services Block Grant | 3767 | | | | | | | | | |
| 165 | School Safety & Educational Improvement Block Grant | 3775 | | | | | | | | | |
| 166 | Technology - Technology for Success | 3780 | | | | | | | | | |
| 167 | State Charter Schools | 3815 | | | | | | | | | |
| 168 | Extended Learning Opportunities - Summer Bridges | 3825 | | | | | | | | | |
| 169 | Infrastructure Improvements - Planning/Construction | 3920 | | | | | | | | | |
| 170 | School Infrastructure - Maintenance Projects | 3925 | | | | | | | | | |
| 171 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 3,837 | | | | | | | | |
| 172 | Total Restricted Grants-In-Aid | | 5,088,983 | 0 | 0 | 2,820,275 | 55,929 | 0 | 0 | 0 | 0 |
| 173 | Total Receipts from State Sources | 3000 | 20,328,056 | 0 | 0 | 2,820,275 | 55,929 | 0 | 0 | 0 | 0 |
| 174 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 175 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 176 | Federal Impact Aid | 4001 | 4,201 | | | | | | | | |
| 177 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | | | | | | | | | |
| 178 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 4,201 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 179 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 180 | Head Start | 4045 | | | | | | | | | |
| 181 | Construction (Impact Aid) | 4050 | | | | | | | | | |
| 182 | MAGNET | 4060 | | | | | | | | | |
| 183 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | | | | | | | | | |
| 184 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 185 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | | | | | | | | | | |
| 186 | TITLE VI | | | | | | | | | | |
| 187 | Title VI - Innovation and Flexibility Formula | 4100 | | | | | | | | | |
| 188 | Title VI - District Projects | 4105 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|-----------|-------------|-----------------------------|---------------|----------------|---|------------------|--------------|------|-----------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 189 | Title VI - Rural Education Initiative (REI) | 4107 | | | | | | | | | |
| 190 | Title V - Other (Describe & Itemize) | 4199 | | | | | | | | | |
| 191 | Total Title V | | 0 | 0 | | 0 | 0 | | | | |
| 192 | FOOD SERVICE | | | | | | | | | | |
| 193 | Breakfast Start-Up Expansion | 4200 | | | | | | | | | |
| 194 | National School Lunch Program | 4210 | 2,457,782 | | | | | | | | |
| 195 | Special Milk Program | 4215 | 4,943 | | | | | | | | |
| 196 | School Breakfast Program | 4220 | 725,613 | | | | | | | | |
| 197 | Summer Food Service Program | 4225 | 40,898 | | | | | | | | |
| 198 | Child Adult Care Food Program | 4226 | | | | | | | | | |
| 199 | Fresh Fruits & Vegetables | 4240 | | | | | | | | | |
| 200 | Food Service - Other (Describe & Itemize) | 4299 | | | | | | | | | |
| 201 | Total Food Service | | 3,229,236 | | | | 0 | | | | |
| 202 | TITLE I | | | | | | | | | | |
| 203 | Title I - Low Income | 4300 | 2,205,098 | | | | 52,032 | | | | |
| 204 | Title I - Low Income - Neglected, Private | 4305 | 6,402 | | | | 38 | | | | |
| 205 | Title I - Comprehensive School Reform | 4332 | | | | | | | | | |
| 206 | Title I - Reading First | 4334 | | | | | | | | | |
| 207 | Title I - Even Start | 4335 | | | | | | | | | |
| 208 | Title I - Reading First SEA Funds | 4337 | | | | | | | | | |
| 209 | Title I - Migrant Education | 4340 | | | | | | | | | |
| 210 | Title I - Other (Describe & Itemize) | 4399 | | | | | | | | | |
| 211 | Total Title I | | 2,211,500 | 0 | | 0 | 52,070 | | | | |
| 212 | TITLE IV | | | | | | | | | | |
| 213 | Title IV - Safe & Drug Free Schools - Formula | 4400 | | | | | | | | | |
| 214 | Title IV - 21st Century Comm Learning Centers | 4421 | 326,295 | | | | 7,833 | | | | |
| 215 | Title IV - Other (Describe & Itemize) | 4499 | | | | | | | | | |
| 216 | Total Title IV | | 326,295 | 0 | | 0 | 7,833 | | | | |
| 217 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 218 | Fed - Spec Education - Preschool Flow-Through | 4600 | 57,105 | | | | 8,063 | | | | |
| 219 | Fed - Spec Education - Preschool Discretionary | 4605 | | | | | | | | | |
| 220 | Fed - Spec Education - IDEA - Flow Through | 4620 | 1,491,844 | | | | 223,330 | | | | |
| 221 | Fed - Spec Education - IDEA - Room & Board | 4625 | | | | | | | | | |
| 222 | Fed - Spec Education - IDEA - Discretionary | 4630 | | | | | | | | | |
| 223 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | | | | | | | | | |
| 224 | Total Federal - Special Education | | 1,548,949 | 0 | | 0 | 231,393 | | | | |
| 225 | CTE - PERKINS | | | | | | | | | | |
| 226 | CTE - Perkins - Title III E - Tech Prep | 4770 | 79,386 | | | | | | | | |
| 227 | CTE - Other (Describe & Itemize) | 4799 | | | | | | | | | |
| 228 | Total CTE - Perkins | | 79,386 | 0 | | | 0 | | | | |
| 229 | Federal - Adult Education | 4810 | | | | | | | | | |
| 230 | ARRA - General State Aid - Education Stabilization | 4850 | | | | | | | | | |
| 231 | ARRA - Title I - Low Income | 4851 | | | | | | | | | |
| 232 | ARRA - Title I - Neglected, Private | 4852 | | | | | | | | | |
| 233 | ARRA - Title I - Delinquent, Private | 4853 | | | | | | | | | |
| 234 | ARRA - Title I - School Improvement (Part A) | 4854 | | | | | | | | | |
| 235 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | | | | | | | | | |
| 236 | ARRA - IDEA - Part B - Preschool | 4856 | | | | | | | | | |
| 237 | ARRA - IDEA - Part B - Flow-Through | 4857 | | | | | | | | | |
| 238 | ARRA - Title IID - Technology-Formula | 4860 | | | | | | | | | |
| 239 | ARRA - Title IID - Technology-Competitive | 4861 | | | | | | | | | |
| 240 | ARRA - McKinney - Vento Homeless Education | 4862 | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|-------------|-----------------------------|---------------|----------------|---|------------------|--------------|-----------|-----------------------------|
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 241 | ARRA - Child Nutrition Equipment Assistance | 4863 | | | | | | | | | |
| 242 | Impact Aid Formula Grants | 4864 | | | | | | | | | |
| 243 | Impact Aid Competitive Grants | 4865 | | | | | | | | | |
| 244 | Qualified Zone Academy Bond Tax Credits | 4866 | | | 440,104 | | | | | | |
| 245 | Qualified School Construction Bond Credits | 4867 | | | | | | | | | |
| 246 | Build America Bond Tax Credits | 4868 | | | | | | | | | |
| 247 | Build America Bond Interest Reimbursement | 4869 | | | | | | | | | |
| 248 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | | | | | | | | | |
| 249 | Other ARRA Funds - II | 4871 | | | | | | | | | |
| 250 | Other ARRA Funds - III | 4872 | | | | | | | | | |
| 251 | Other ARRA Funds - IV | 4873 | | | | | | | | | |
| 252 | Other ARRA Funds - V | 4874 | | | | | | | | | |
| 253 | ARRA - Early Childhood | 4875 | | | | | | | | | |
| 254 | Other ARRA Funds VII | 4876 | | | | | | | | | |
| 255 | Other ARRA Funds VIII | 4877 | | | | | | | | | |
| 256 | Other ARRA Funds IX | 4878 | | | | | | | | | |
| 257 | Other ARRA Funds X | 4879 | | | | | | | | | |
| 258 | Other ARRA Funds Ed Job Fund Program | 4880 | | | | | | | | | |
| 259 | Total Stimulus Programs | | 0 | 0 | 440,104 | 0 | 0 | 0 | | 0 | 0 |
| 260 | Race to the Top Program | 4901 | | | | | | | | | |
| 261 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 262 | Advanced Placement Fee/International Baccalaureate | 4904 | | | | | | | | | |
| 263 | Title III - Immigrant Education Program (IEP) | 4905 | | | | | | | | | |
| 264 | Title III - Language Inst Program - Limited Eng (LIPLEP) | 4909 | | | | | | | | | |
| 265 | Learn & Serve America | 4910 | | | | | | | | | |
| 266 | McKinney Education for Homeless Children | 4920 | | | | | | | | | |
| 267 | Title II - Eisenhower Professional Development Formula | 4930 | | | | | | | | | |
| 268 | Title II - Teacher Quality | 4932 | 505,789 | | | | 3,498 | | | | |
| 269 | Federal Charter Schools | 4960 | | | | | | | | | |
| 270 | Medicaid Matching Funds - Administrative Outreach | 4991 | 150,545 | | | | | | | | |
| 271 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 508,810 | | | | | | | | |
| 272 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4999 | 215,486 | | | | 437 | | | | |
| 273 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 8,775,996 | 0 | 440,104 | 0 | 295,231 | 0 | | 0 | 0 |
| 274 | Total Receipts/Revenues from Federal Sources | 4000 | 8,780,197 | 0 | 440,104 | 0 | 295,231 | 0 | 0 | 0 | 0 |
| 275 | Total Direct Receipts/Revenues | | 49,226,382 | 3,867,222 | 8,579,771 | 4,216,435 | 2,032,537 | 0 | 341,058 | 2,271,345 | 341,482 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|----------------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|-------------------|-------------------|
| 1 | Description (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 | 15,587,589 | 2,436,700 | 70,960 | 220,891 | 286 | | | | 18,316,426 | 14,265,500 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 0 | |
| 7 | Pre-K Programs | 1125 | 409,623 | 81,727 | 1,975 | 200 | | | | | 493,525 | 5,695,500 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 9,857,411 | 1,770,423 | 941,892 | 14,735 | | | | | 12,584,461 | 10,231,000 |
| 9 | Special Education Programs Pre-K | 1225 | 593,877 | 153,354 | 6,898 | 15,148 | | | | | 769,277 | 748,110 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 1,209,460 | 592,847 | 71,765 | 259,681 | 10,165 | | | | 2,143,918 | 2,159,250 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | | | | | | | | | 0 | |
| 12 | Adult/Continuing Education Programs | 1300 | 13,295 | | | | | | | | 13,295 | |
| 13 | CTE Programs | 1400 | 625,787 | 73,709 | 7,697 | 60,138 | 61,968 | | | | 829,299 | 849,400 |
| 14 | Interscholastic Programs | 1500 | 524,024 | 14,383 | 59,813 | 37,444 | | 15,569 | | | 651,233 | 627,625 |
| 15 | Summer School Programs | 1600 | 227,193 | 2,093 | | 402 | | | | | 229,688 | 164,650 |
| 16 | Gifted Programs | 1650 | | | | | | | | | 0 | |
| 17 | Driver's Education Programs | 1700 | 118,394 | 9,560 | | 3,063 | | | | | 131,017 | 120,150 |
| 18 | Bilingual Programs | 1800 | 81,824 | 9,057 | 960 | 1,055 | | | | | 92,896 | 30,465 |
| 19 | Truant Alternative & Optional Programs | 1900 | 58,488 | 807 | | 2,321 | | | | | 61,616 | 52,775 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | 1,806,351 | | | 1,806,351 | 2,150,000 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | |
| 32 | Truants Alternative/Optional Ed Progs - Private Tuition | 1922 | | | | | | | | | 0 | |
| 33 | Total Instruction ¹⁰ | 1000 | 29,306,965 | 5,144,660 | 1,161,960 | 615,078 | 72,419 | 1,821,920 | 0 | 0 | 38,123,002 | 37,094,425 |
| 34 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 35 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 36 | Attendance & Social Work Services | 2110 | 727,440 | 149,802 | 163 | 8,399 | | | | | 885,804 | 1,966,500 |
| 37 | Guidance Services | 2120 | 232,629 | 52,536 | | 80 | | | | | 285,245 | 414,325 |
| 38 | Health Services | 2130 | 120,009 | 25,947 | 41,053 | 21,290 | | | | | 208,299 | 532,600 |
| 39 | Psychological Services | 2140 | 424,232 | 53,841 | 5,640 | 6,089 | | | | | 489,802 | 519,050 |
| 40 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | |
| 41 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | 15,042 | 26,574 | | | | | 41,616 | 65,840 |
| 42 | Total Support Services - Pupils | 2100 | 1,504,310 | 282,126 | 61,898 | 62,432 | 0 | 0 | 0 | 0 | 1,910,766 | 3,498,315 |
| 43 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 44 | Improvement of Instruction Services | 2210 | 335,731 | 84,194 | 133,355 | 13,466 | | | | | 566,746 | 872,750 |
| 45 | Educational Media Services | 2220 | 257,325 | 63,608 | 4,693 | 17,144 | | | | | 342,770 | 497,500 |
| 46 | Assessment & Testing | 2230 | 680 | 5 | | 5,977 | | | | | 6,662 | 8,750 |
| 47 | Total Support Services - Instructional Staff | 2200 | 593,736 | 147,807 | 138,048 | 36,587 | 0 | 0 | 0 | 0 | 916,178 | 1,379,000 |
| 48 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 49 | Board of Education Services | 2310 | 10,060 | 8,585 | 203,944 | 147,290 | | | | 197,265 | 567,144 | 352,220 |
| 50 | Executive Administration Services | 2320 | 146,911 | 13,224 | 7,949 | 3,399 | | | | | 171,483 | 199,300 |
| 51 | Special Area Administration Services | 2330 | 68,395 | 19,103 | 1,490 | 1,378 | | | | | 90,366 | 40,250 |
| 52 | Tort Immunity Services | 2360 - 2370 | | | | | | | | | 0 | |
| 53 | Total Support Services - General Administration | 2300 | 225,366 | 40,912 | 213,383 | 152,067 | 0 | 0 | 0 | 197,265 | 828,993 | 591,770 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|-------------|------------------|-------------------|--------------------|----------------------|----------------|----------------|---------------------------|----------------------|-------------------|-------------------|
| 1 | Description | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | (Enter Whole Dollars) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 54 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 55 | Office of the Principal Services | 2410 | 2,475,898 | 491,594 | 78,725 | 249,822 | 997 | 982 | | | 3,298,018 | 4,061,000 |
| 56 | Other Support Services - School Admin (Describe & Itemize) | 2490 | | | | | | | | | 0 | |
| 57 | Total Support Services - School Administration | 2400 | 2,475,898 | 491,594 | 78,725 | 249,822 | 997 | 982 | 0 | 0 | 3,298,018 | 4,061,000 |
| 58 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 59 | Direction of Business Support Services | 2510 | 50,002 | 6,187 | 4,625 | 2,730 | | 21,864 | | | 85,408 | 131,460 |
| 60 | Fiscal Services | 2520 | 75,913 | 17,907 | 2,102 | 1,585 | | | | | 97,507 | 178,675 |
| 61 | Operation & Maintenance of Plant Services | 2540 | 89,759 | 23,583 | 2,552,020 | | | | | | 2,665,362 | 1,956,375 |
| 62 | Pupil Transportation Services | 2550 | | | 232,976 | | | | | | 232,976 | 325,000 |
| 63 | Food Services | 2560 | 221,995 | 56,404 | 2,647,957 | 6,503 | 40,159 | | | | 2,973,018 | 2,429,050 |
| 64 | Internal Services | 2570 | 49,513 | 14,188 | 780 | | | | | | 64,481 | 59,555 |
| 65 | Total Support Services - Business | 2500 | 487,182 | 118,269 | 5,440,460 | 10,818 | 40,159 | 21,864 | 0 | 0 | 6,118,752 | 5,080,115 |
| 66 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 67 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 68 | Planning, Research, Development, & Evaluation Services | 2620 | 5,000 | 1,872 | | | | | | | 6,872 | 18,045 |
| 69 | Information Services | 2630 | | | | | | | | | 0 | |
| 70 | Staff Services | 2640 | 234,993 | 32,577 | 1,775 | 1,334 | | | | | 270,679 | 187,825 |
| 71 | Data Processing Services | 2660 | 111,243 | 21,316 | 177,005 | 4,435 | | | | | 313,999 | 394,500 |
| 72 | Total Support Services - Central | 2600 | 351,236 | 55,765 | 178,780 | 5,769 | 0 | 0 | 0 | 0 | 591,550 | 600,370 |
| 73 | Other Support Services (Describe & Itemize) | 2900 | 29,080 | 14,617 | | 27 | | | | | 43,724 | 84,700 |
| 74 | Total Support Services | 2000 | 5,666,808 | 1,151,090 | 6,111,294 | 517,522 | 41,156 | 22,846 | 0 | 197,265 | 13,707,981 | 15,295,270 |
| 75 | COMMUNITY SERVICES (ED) | 3000 | 177,363 | 38,511 | 29,628 | 76,448 | 179,703 | | | | 501,653 | 310,250 |
| 76 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 77 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 78 | Payments for Regular Programs | 4110 | | | | | | | | | 0 | 64,000 |
| 79 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 80 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 81 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 82 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 83 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 415 | | | | | | 415 | |
| 84 | Total Payments to Other Govt Units (In-State) | 4100 | | | 415 | | | 0 | | | 415 | 64,000 |
| 85 | Payments for Regular Programs - Tuition | 4210 | | | | | | | | | 0 | |
| 86 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 419,095 | | | 419,095 | 100,000 |
| 87 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | | | | 0 | |
| 88 | Payments for CTE Programs - Tuition | 4240 | | | | | | | | | 0 | |
| 89 | Payments for Community College Programs - Tuition | 4270 | | | | | | | | | 0 | |
| 90 | Payments for Other Programs - Tuition | 4280 | | | | | | | | | 0 | |
| 91 | Other Payments to In-State Govt Units | 4290 | | | | | | | | | 0 | |
| 92 | Total Payments to Other Govt Units - Tuition (In State) | 4200 | | | | | | 419,095 | | | 419,095 | 100,000 |
| 93 | Payments for Regular Programs - Transfers | 4310 | | | | | | | | | 0 | |
| 94 | Payments for Special Education Programs - Transfers | 4320 | | | | | | | | | 0 | |
| 95 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | | | | 0 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|------------|
| 1 | Description | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | (Enter Whole Dollars) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 96 | Payments for CTE Programs - Transfers | 4340 | | | | | | | | | 0 | |
| 97 | Payments for Community College Program - Transfers | 4370 | | | | | | | | | 0 | |
| 98 | Payments for Other Programs - Transfers | 4380 | | | | | | | | | 0 | |
| 99 | Other Payments to In-State Govt Units - Transfers | 4390 | | | | | | | | | 0 | |
| 100 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 101 | Payments to Other Govt Units (Out-of-State) | 4400 | | | | | | | | | 0 | |
| 102 | Total Payments to Other Govt Units | 4000 | | | 415 | | | 419,095 | | | 419,510 | 164,000 |
| 103 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 104 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 105 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 106 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 107 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 108 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 109 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | 0 | |
| 110 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 111 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 1,393 | | | 1,393 | |
| 112 | Total Debt Services | 5000 | | | | | | 1,393 | | | 1,393 | 0 |
| 113 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 3,750 |
| 114 | Total Direct Disbursements/Expenditures | | 35,151,136 | 6,334,261 | 7,303,297 | 1,209,048 | 293,278 | 2,265,254 | 0 | 197,265 | 52,753,539 | 52,867,695 |
| 115 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (3,527,157) | |
| 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 | |
| 121 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 122 | Direction of Business Support Services | 2510 | | | | | | | | | 0 | |
| 123 | Facilities Acquisition & Construction Services | 2530 | | | 552,638 | | | | | | 552,638 | 26,000 |
| 124 | Operation & Maintenance of Plant Services | 2540 | 1,138,904 | 150,546 | 995,716 | 633,940 | 12,183 | | | | 2,931,289 | 3,693,000 |
| 125 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | |
| 126 | Food Services | 2560 | | | | | | | | | 0 | |
| 127 | Total Support Services - Business | 2500 | 1,138,904 | 150,546 | 1,548,354 | 633,940 | 12,183 | 0 | 0 | 0 | 3,483,927 | 3,719,000 |
| 128 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 129 | Total Support Services | 2000 | 1,138,904 | 150,546 | 1,548,354 | 633,940 | 12,183 | 0 | 0 | 0 | 3,483,927 | 3,719,000 |
| 130 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | 0 | |
| 131 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 132 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 133 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 134 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 135 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 136 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 137 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 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 | |
| 142 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------------|-----------|
| 1 | Description | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 2 | (Enter Whole Dollars) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 143 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 144 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 145 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 13,973 | | | 13,973 | 210,000 |
| 146 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 13,973 | | | 13,973 | 210,000 |
| 147 | DEBT SERVICE - INTERST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| 148 | Total Debt Services | 5000 | | | | | | 13,973 | | | 13,973 | 210,000 |
| 149 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | |
| 150 | Total Direct Disbursements/Expenditures | | 1,138,904 | 150,546 | 1,548,354 | 633,940 | 12,183 | 13,973 | 0 | 0 | 3,497,900 | 3,929,000 |
| 151 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ | | | | | | | | | | 369,322 | |
| 152 | | | | | | | | | | | | |
| 153 | 30 - DEBT SERVICES (DS) | | | | | | | | | | | |
| 154 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | 4000 | | | | | | | | | 0 | |
| 155 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 156 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 157 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 158 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 159 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 160 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 161 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 162 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 163 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 3,489,960 | | | 3,489,960 | |
| 164 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 13,907,535 | | | 13,907,535 | |
| 165 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | 87,199 | | | 352,643 | | | 439,842 | 8,860,000 |
| 166 | Total Debt Services | 5000 | | | 87,199 | | | 17,750,138 | | | 17,837,337 | 8,860,000 |
| 167 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | |
| 168 | Total Disbursements/ Expenditures | | | | 87,199 | | | 17,750,138 | | | 17,837,337 | 8,860,000 |
| 169 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (9,257,566) | |
| 170 | | | | | | | | | | | | |
| 171 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 172 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 173 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 174 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | |
| 175 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 176 | Pupil Transportation Services | 2550 | | | 4,897,945 | 175,246 | | | | | 5,073,191 | 5,102,500 |
| 177 | Other Support Services (Describe & Itemize) | 2900 | 23,984 | 1,904 | | | | | | | 25,888 | |
| 178 | Total Support Services | 2000 | 23,984 | 1,904 | 4,897,945 | 175,246 | 0 | 0 | 0 | 0 | 5,099,079 | 5,102,500 |
| 179 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | 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 | |
| 183 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 184 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | 0 | |
| 185 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 186 | Payments for Community College Programs | 4170 | | | | | | | | | 0 | |
| 187 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 188 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| 1 | Description | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | (Enter Whole Dollars) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 189 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | 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 | |
| 194 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 195 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |
| 196 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 197 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 198 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 199 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | | | | 0 | |
| 200 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | | | | 0 | |
| 201 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 202 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | |
| 203 | Total Disbursements/ Expenditures | | 23,984 | 1,904 | 4,897,945 | 175,246 | 0 | 0 | 0 | 0 | 5,099,079 | 5,102,500 |
| 204 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (882,644) | |
| 205 | | | | | | | | | | | | |
| 206 | | | | | | | | | | | | |
| | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 207 | | | | | | | | | | | | |
| 208 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 209 | Regular Programs | 1100 | | 297,563 | | | | | | | 297,563 | 204,750 |
| 210 | Pre-K Programs | 1125 | | 26,406 | | | | | | | 26,406 | 154,875 |
| 211 | Special Education Programs (Functions 1200-1220) | 1200 | | 577,681 | | | | | | | 577,681 | 490,750 |
| 212 | Special Education Programs - Pre-K | 1225 | | 45,415 | | | | | | | 45,415 | 55,125 |
| 213 | Remedial and Supplemental Programs - K-12 | 1250 | | 43,596 | | | | | | | 43,596 | 26,250 |
| 214 | Remedial and Supplemental Programs - Pre-K | 1275 | | | | | | | | | 0 | |
| 215 | Adult/Continuing Education Programs | 1300 | | | | | | | | | 0 | |
| 216 | CTE Programs | 1400 | | 10,100 | | | | | | | 10,100 | 10,500 |
| 217 | Interscholastic Programs | 1500 | | 36,466 | | | | | | | 36,466 | 37,800 |
| 218 | Summer School Programs | 1600 | | 18,533 | | | | | | | 18,533 | 9,450 |
| 219 | Gifted Programs | 1650 | | | | | | | | | 0 | |
| 220 | Driver's Education Programs | 1700 | | 1,712 | | | | | | | 1,712 | 1,575 |
| 221 | Bilingual Programs | 1800 | | 1,186 | | | | | | | 1,186 | 525 |
| 222 | Truants' Alternative & Optional Programs | 1900 | | 783 | | | | | | | 783 | 263 |
| 223 | Total Instruction | 1000 | | 1,059,441 | | | | | | | 1,059,441 | 991,863 |
| 224 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 225 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 226 | Attendance & Social Work Services | 2110 | | 32,548 | | | | | | | 32,548 | 84,000 |
| 227 | Guidance Services | 2120 | | 10,917 | | | | | | | 10,917 | 13,125 |
| 228 | Health Services | 2130 | | 13,201 | | | | | | | 13,201 | 10,500 |
| 229 | Psychological Services | 2140 | | 5,762 | | | | | | | 5,762 | 5,250 |
| 230 | Speech Pathology & Audiology Services | 2150 | | | | | | | | | 0 | |
| 231 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | | | | | | | | 0 | 1,575 |
| 232 | Total Support Services - Pupils | 2100 | | 62,428 | | | | | | | 62,428 | 114,450 |
| 233 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 234 | Improvement of Instruction Services | 2210 | | 25,389 | | | | | | | 25,389 | 49,875 |
| 235 | Educational Media Services | 2220 | | 18,510 | | | | | | | 18,510 | 29,400 |
| 236 | Assessment & Testing | 2230 | | 10 | | | | | | | 10 | 105 |
| 237 | Total Support Services - Instructional Staff | 2200 | | 43,909 | | | | | | | 43,909 | 79,380 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|-----------|
| 1 | Description | Funct | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 2 | (Enter Whole Dollars) | # | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 238 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 239 | Board of Education Services | 2310 | | 15,414 | | | | | | | 15,414 | 5,250 |
| 240 | Executive Administration Services | 2320 | | 9,421 | | | | | | | 9,421 | 17,850 |
| 241 | Service Area Administrative Services | 2330 | | 12,929 | | | | | | | 12,929 | 4,725 |
| 242 | Claims Paid from Self Insurance Fund | 2361 | | | | | | | | | 0 | |
| 243 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | | | | | | | | | 0 | |
| 244 | Unemployment Insurance Payments | 2363 | | | | | | | | | 0 | |
| 245 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | | | | | | | 0 | |
| 246 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | |
| 247 | Judgment and Settlements | 2366 | | | | | | | | | 0 | |
| 248 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | 89,288 | | | | | | | 89,288 | 80,850 |
| 249 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | |
| 250 | Legal Services | 2369 | | | | | | | | | 0 | |
| 251 | Total Support Services - General Administration | 2300 | | 127,052 | | | | | | | 127,052 | 108,675 |
| 252 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 253 | Office of the Principal Services | 2410 | | 269,152 | | | | | | | 269,152 | 275,000 |
| 254 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | | | | | | | | 0 | |
| 255 | Total Support Services - School Administration | 2400 | | 269,152 | | | | | | | 269,152 | 275,000 |
| 256 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 257 | Direction of Business Support Services | 2510 | | 983 | | | | | | | 983 | 13,650 |
| 258 | Fiscal Services | 2520 | | 24,708 | | | | | | | 24,708 | 38,325 |
| 259 | Facilities Acquisition & Construction Services | 2530 | | | | | | | | | 0 | |
| 260 | Operation & Maintenance of Plant Services | 2540 | | 278,196 | | | | | | | 278,196 | 253,000 |
| 261 | Pupil Transportation Services | 2550 | | | | | | | | | 0 | 263 |
| 262 | Food Services | 2560 | | 52,610 | | | | | | | 52,610 | 63,250 |
| 263 | Internal Services | 2570 | | 14,854 | | | | | | | 14,854 | 17,850 |
| 264 | Total Support Services - Business | 2500 | | 371,351 | | | | | | | 371,351 | 386,338 |
| 265 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 266 | Direction of Central Support Services | 2610 | | | | | | | | | 0 | |
| 267 | Planning, Research, Development, & Evaluation Services | 2620 | | 72 | | | | | | | 72 | 210 |
| 268 | Information Services | 2630 | | | | | | | | | 0 | |
| 269 | Staff Services | 2640 | | 34,810 | | | | | | | 34,810 | 13,650 |
| 270 | Data Processing Services | 2660 | | 43,930 | | | | | | | 43,930 | 78,750 |
| 271 | Total Support Services - Central | 2600 | | 78,812 | | | | | | | 78,812 | 92,610 |
| 272 | Other Support Services (Describe & Itemize) | 2900 | | 4,434 | | | | | | | 4,434 | 250 |
| 273 | Total Support Services | 2000 | | 957,138 | | | | | | | 957,138 | 1,056,703 |
| 274 | COMMUNITY SERVICES (MR/SS) | 3000 | | 25,052 | | | | | | | 25,052 | 500 |
| 275 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 276 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 277 | Payments for CTE Programs | 4140 | | | | | | | | | 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 | |
| 282 | Tax Anticipation Notes | 5120 | | | | | | | | | 0 | |
| 283 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
| 1 | Description | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 2 | (Enter Whole Dollars) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | |
| 284 | State Aid Anticipation Certificates | 5140 | | | | | | | | | 0 | |
| 285 | Other (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 286 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 287 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | |
| 288 | Total Disbursements/Expenditures | | | 2,041,631 | | | | 0 | | | 2,041,631 | 2,049,066 |
| 289 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (9,094) | |
| 290 | | | | | | | | | | | | |
| 291 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 292 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 293 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 294 | Facilities Acquisition and Construction Services | 2530 | | | | | | | | | 0 | |
| 295 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 296 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | |
| 300 | Payments for Special Education Programs | 4120 | | | | | | | | | 0 | |
| 301 | Payments for CTE Programs | 4140 | | | | | | | | | 0 | |
| 302 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 0 | |
| 303 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 304 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | |
| 305 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 306 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 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 | |
| 313 | Workers' Compensation or Workers' Occupation Disease Acts Payments | 2362 | | | 1,013,699 | | | | | | 1,013,699 | 930,000 |
| 314 | Unemployment Insurance Payments | 2363 | | | 68,226 | | | | | | 68,226 | 160,000 |
| 315 | Insurance Payments (Regular or Self-Insurance) | 2364 | | | | | | | | | 0 | |
| 316 | Risk Management and Claims Services Payments | 2365 | | | | | | | | | 0 | |
| 317 | Judgment and Settlements | 2366 | | | | | | | | | 0 | |
| 318 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 639,648 | 104,161 | 302,847 | | | | | | 1,046,656 | 1,050,000 |
| 319 | Reciprocal Insurance Payments | 2368 | | | | | | | | | 0 | |
| 320 | Legal Services | 2369 | | | 17,011 | | | | | | 17,011 | 37,500 |
| 321 | Property Insurance (Buildings & Grounds) | 2371 | | | | | | | | | 0 | 3,500 |
| 322 | Vehicle Insurance (Transportation) | 2372 | | | | | | | | | 0 | |
| 323 | Total Support Services - General Administration | 2000 | 639,648 | 104,161 | 1,401,783 | 0 | 0 | 0 | 0 | 0 | 2,145,592 | 2,181,000 |
| 324 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 325 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 326 | Tax Anticipation Warrants | 5110 | | | | | | | | | 0 | |
| 327 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | 0 | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|-----------|
| 1 | 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 | |
| 329 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | 0 | | | 0 | 0 |
| 330 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | |
| 331 | Total Disbursements/Expenditures | | 639,648 | 104,161 | 1,401,783 | 0 | 0 | 0 | 0 | 0 | 2,145,592 | 2,181,000 |
| 332 | Excess (Deficiency) of Receipts/Revenues Over | | | | | | | | | | 125,753 | |
| 334 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 335 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 336 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 337 | Facilities Acquisition & Construction Services | 2530 | | | 1,594,328 | | | | | | 1,594,328 | 1,600,000 |
| 338 | Operation & Maintenance of Plant Services | 2540 | | | | | | | | | 0 | |
| 339 | Total Support Services - Business | 2500 | 0 | 0 | 1,594,328 | 0 | 0 | 0 | 0 | 0 | 1,594,328 | 1,600,000 |
| 340 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | 0 | |
| 341 | Total Support Services | 2000 | 0 | 0 | 1,594,328 | 0 | 0 | 0 | 0 | 0 | 1,594,328 | 1,600,000 |
| 342 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 343 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | 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 | |
| 348 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | 0 | |
| 349 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 350 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | 0 | |
| 351 | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) | 5300 | | | | | | | | | 0 | |
| 352 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 353 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 354 | Total Disbursements/Expenditures | | 0 | 0 | 1,594,328 | 0 | 0 | 0 | 0 | 0 | 1,594,328 | 1,600,000 |
| 355 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (1,252,846) | |

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 CASH | | -----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 - McKenney - Vento Homeless Education | 4862 | 0 | | | | | | | | | 0 |
| 16 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | | | | | | | | | 0 |
| 17 | Impact Aid Construction Formula | 4864 | 0 | | | | | | | | | 0 |
| 18 | Impact Aid Construction Competitive | 4865 | 0 | | | | | | | | | 0 |
| 19 | QZAB Tax Credits | 4866 | 440,104 | | | | | | 440,104 | | | 440,104 |
| 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 | | 440,104 | 0 | 0 | 0 | 0 | 0 | 440,104 | 0 | | 440,104 |
| 35 | Ending Balance June 30, 2016 | | 0 | | | | | | | | | |
| 36 | | | | | | | | | | | | |
| 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 | <input type="checkbox"/> Payments of maintenance costs; | | | | | | | | | | | |
| 40 | <input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public; | | | | | | | | | | | |
| 41 | <input type="checkbox"/> Purchase or upgrade of vehicles; | | | | | | | | | | | |
| 42 | <input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings; | | | | | | | | | | | |
| 43 | <input type="checkbox"/> 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 | <input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law. | | | | | | | | | | | |
| 46 | | | | | | | | | | | | |
| 47 | 2. If any above boxes are checked provide the total amount | | | | | | | | | | | |
| 48 | of questioned costs and provide an explanation below: _____ | | | | | | | | | | | |
| 49 | | | | | | | | | | | | |
| 50 | | | | | | | | | | | | |
| 51 | | | | | | | | | | | | |
| 52 | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | |
| 54 | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | |

| | A | B | C | D | E | F |
|----|--|--|---|--|--|--|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) * | Taxes Received (from the 2015 Levy) | Taxes Received (from 2014 & Prior Levies) | Total Estimated Taxes (from the 2015 Levy) | Estimated Taxes Due (from the 2015 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | Educational | 14,526,905 | | 14,526,905 | 14,614,954 | 14,614,954 |
| 5 | Operations & Maintenance | 3,547,262 | | 3,547,262 | 3,568,768 | 3,568,768 |
| 6 | Debt Services ** | 8,130,092 | | 8,130,092 | 7,938,979 | 7,938,979 |
| 7 | Transportation | 1,351,339 | | 1,351,339 | 1,359,530 | 1,359,530 |
| 8 | Municipal Retirement | 808,083 | | 808,083 | 915,644 | 915,644 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 337,826 | | 337,826 | 339,883 | 339,883 |
| 11 | Tort Immunity | 2,269,569 | | 2,269,569 | 2,789,757 | 2,789,757 |
| 12 | Fire Prevention & Safety | 337,826 | | 337,826 | 339,883 | 339,883 |
| 13 | Leasing Levy | 0 | | 0 | | 0 |
| 14 | Special Education | 270,268 | | 270,268 | 271,906 | 271,906 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 808,083 | | 808,083 | 915,644 | 915,644 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 32,387,253 | 0 | 32,387,253 | 33,054,948 | 33,054,948 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| | A | B | C | D | E | F | G | H | I | J |
|----|--|---|---|--|--|---|---|--|---|---|
| 1 | 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 ANTICIPATION NOTES (CPPRT) | | | | | | | | | |
| 4 | Total CPPRT Notes | | | | 0 | | | | | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| 6 | Educational Fund | | | | 0 | | | | | |
| 7 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 8 | Debt Services - Construction | | | | 0 | | | | | |
| 9 | Debt Services - Working Cash | | | | 0 | | | | | |
| 10 | Debt Services - Refunding Bonds | | | | 0 | | | | | |
| 11 | Transportation Fund | | | | 0 | | | | | |
| 12 | Municipal Retirement/Social Security Fund | | | | 0 | | | | | |
| 13 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 14 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 15 | Total TAWs | 0 | 0 | 0 | 0 | | | | | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| 17 | Educational Fund | | | | 0 | | | | | |
| 18 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 19 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 20 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 21 | Total TANs | 0 | 0 | 0 | 0 | | | | | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | 0 | | | | | |
| 24 | GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | | | | | | | | | |
| 25 | Total GSAACs (All Funds) | | | | 0 | | | | | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | 0 | | | | | |
| 28 | | | | | | | | | | |
| 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 | 2002 G.O. BONDS PAYABLE | 12/05/05 | 31,740,676 | 6 | 15,197,223 | | | 2,151,400 | 13,045,823 | 9,434,547 |
| 32 | 2005 G.O. BONDS PAYABLE | 04/15/05 | 8,295,434 | 4 | 7,135,434 | | | 2,660,000 | 4,475,434 | 4,475,434 |
| 33 | 2006 G.O. BONDS PAYABLE | 12/01/06 | 1,715,000 | 4 | 1,110,000 | | | 190,000 | 920,000 | 920,000 |
| 34 | 2007 G.O. BONDS PAYABLE | 11/07/07 | 9,225,000 | 4 | 6,600,000 | | | 5,670,000 | 930,000 | 930,000 |
| 35 | 2011 G.O. BONDS PAYABLE QZAB | 07/07/11 | 7,685,000 | 8 | 7,685,000 | | | | 7,685,000 | 7,685,000 |
| 36 | 2012A G.O. BONDS PAYABLE | 10/02/12 | 2,130,000 | 4 | 2,130,000 | | | | 2,130,000 | 2,130,000 |
| 37 | 2012B G.O. BONDS PAYABLE QZAB | 10/02/12 | 2,185,000 | 8 | 2,185,000 | | | | 2,185,000 | 2,185,000 |
| 38 | 2014 G.O. BONDS PAYABLE | 04/11/14 | 2,071,000 | 6 | 2,071,000 | | | 119,000 | 1,952,000 | 1,952,000 |
| 39 | 2014 G.O. BONDS WORKING CASH | 11/04/14 | 11,000,000 | 1 | 11,000,000 | | | 2,280,000 | 8,720,000 | 8,720,000 |
| 40 | 2015 G.O. BONDS PAYABLE QZAB | 06/30/15 | 4,375,000 | 8 | 4,375,000 | | | | 4,375,000 | 4,375,000 |
| 41 | 2016A G.O. BONDS WORKING CASH | 02/25/16 | 8,700,000 | 1 | | 8,700,000 | | | 8,700,000 | 8,700,000 |
| 42 | 2016B REFUNDING BONDS | 02/25/16 | 7,345,000 | 3 | | 7,345,000 | | | 7,345,000 | 7,345,000 |
| 43 | LEASE PURCHASE | 09/28/05 | 1,221,947 | 7 | 281,653 | | | 121,687 | 159,966 | 159,966 |
| 44 | LEASE PURCHASE | 09/13/10 | 260,730 | 7 | 13,881 | | | 13,881 | 0 | |
| 45 | LEASE PURCHASE | 08/01/11 | 67,638 | 7 | 15,599 | | | 14,379 | 1,220 | 1,220 |
| 46 | LEASE PURCHASE | 01/27/12 | 748,067 | 7 | 245,008 | | | 153,836 | 91,172 | 91,172 |
| 47 | LEASE PURCHASE | 04/23/12 | 114,516 | 7 | 41,579 | | | 23,555 | 18,024 | 18,024 |
| 48 | LEASE PURCHASE | VARIOUS | 2,613,839 | 7 | 1,644,071 | | 225,000 | 509,797 | 1,359,274 | 1,359,274 |
| 49 | | | 101,493,847 | | 61,730,448 | 16,045,000 | 225,000 | 13,907,535 | 64,092,913 | 60,481,637 |
| 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 | LEASE PURCHASE AGREEMENTS | | | | | | |
| 53 | 2. Funding Bonds | 5. Tort Judgment Bonds | 8. Other | QZAB | | | | | | |
| 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 | | | | | | | (8,767) | | | 14,051 |
| 4 | RECEIPTS: | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100 | | 270,268 | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500 | | 342 | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | 66,281 |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | 2,165 | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | 73,368 |
| 10 | Other Receipts (Describe & Itemize on tab "Itemization 32") | | | | | -- | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | |
| 12 | Total Receipts | | | | | | 0 | 270,610 | 0 | 2,165 | 139,649 |
| 13 | DISBURSEMENTS: | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | 273,732 | | | 132,729 |
| 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 | | | | 2,165 | |
| 20 | Debt Services Other (Describe & Itemize on tab "Itemization 32") | | | | | 30-5400 | | | | | |
| 21 | Total Debt Services | | | | | | | | | 2,165 | |
| 22 | Other Disbursements (Describe & Itemize on tab "Itemization 32") | | | | | -- | | | | | |
| 23 | Total Disbursements | | | | | | 0 | 273,732 | 0 | 2,165 | 132,729 |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2016 | | | | | | 0 | (11,889) | 0 | 0 | 20,971 |
| 25 | Reserved Fund Balance | | | | | 714 | | | | | |
| 26 | Unreserved Fund Balance | | | | | 730 | | (11,889) | 0 | 0 | 20,971 |
| 27 | | | | | | | | | | | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | | | | | | |
| 32 | Total Claims Payments: | | | | | | | | | | |
| 33 | Total Reserve Remaining: | | | | | | | | | | |
| 34 | Using the following categories, list all other Tort Immunity expenditures not 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 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). | | | | | | | | | | |
| 47 | | | | | | | | | | | |
| 48 | ^b 55 ILCS 5/5-1006.7 | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|------------------------------|---------------------------------|----------------------------------|----------------------------|----------------------|--|--|---|--|---|
| 1 | Schedule of Capital Outlay and Depreciation | | | | | | | | | | | |
| 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 | 50 | | | | 0 | 0 |
| 4 | Land | 220 | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 2,204,599 | | | 2,204,599 | | | | | | 2,204,599 |
| 6 | Depreciable Land | 222 | | | | 0 | | | | | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 103,310,145 | | | 103,310,145 | 50 | 50,088,825 | 2,066,519 | | 52,155,344 | 51,154,801 |
| 9 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 42,001,977 | 7,152,910 | | 49,154,887 | 20 | 12,751,322 | 2,191,348 | | 14,942,670 | 34,212,217 |
| 11 | Capitalized Equipment | 250 | | | | | 10 | | | | | |
| 12 | 10 Yr Schedule | 251 | 6,636,749 | 57,207 | | 6,693,956 | | 4,139,517 | 660,639 | | 4,800,156 | 1,893,800 |
| 13 | 5 Yr Schedule | 252 | 3,326,061 | 80,312 | | 3,406,373 | 5 | 2,699,664 | 285,680 | | 2,985,344 | 421,029 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | 5,238,007 | 184,266 | 5,238,007 | 184,266 | -- | | | | | 184,266 |
| 16 | Total Capital Assets | 200 | 162,717,538 | 7,474,695 | 5,238,007 | 164,954,226 | | 69,679,328 | 5,204,186 | 0 | 74,883,514 | 90,070,712 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | 10 | | 0 | | | |
| 18 | Allowable Depreciation | | | | | | | | 5,204,186 | | | |

| | 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 | \$ | 52,753,539 | |
| 9 | O&M | Expenditures 15-22, L150 | Total Expenditures | | 3,497,900 | |
| 10 | DS | Expenditures 15-22, L168 | Total Expenditures | | 17,837,337 | |
| 11 | TR | Expenditures 15-22, L204 | Total Expenditures | | 5,099,079 | |
| 12 | MR/SS | Expenditures 15-22, L288 | Total Expenditures | | 2,041,631 | |
| 13 | TORT | Expenditures 15-22, L331 | Total Expenditures | | 2,145,592 | |
| 14 | | | Total Expenditures | \$ | 83,375,078 | |
| 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 | | 493,525 | |
| 35 | ED | Expenditures 15-22, L9, Col K - (G+I) | 1225 Special Education Programs Pre-K | | 769,277 | |
| 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 | | 13,295 | |
| 38 | ED | Expenditures 15-22, L15, Col K - (G+I) | 1600 Summer School Programs | | 229,688 | |
| 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 | | 1,806,351 | |
| 42 | ED | Expenditures 15-22, L23, Col K | 1913 Special Education Programs Pre-K - Tuition | | 0 | |
| 43 | ED | Expenditures 15-22, L24, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | 0 | |
| 44 | ED | Expenditures 15-22, L25, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 | |
| 45 | ED | Expenditures 15-22, L26, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | 0 | |
| 46 | ED | Expenditures 15-22, L27, Col K | 1917 CTE Programs - Private Tuition | | 0 | |
| 47 | ED | Expenditures 15-22, L28, Col K | 1918 Interscholastic Programs - Private Tuition | | 0 | |
| 48 | ED | Expenditures 15-22, L29, Col K | 1919 Summer School Programs - Private Tuition | | 0 | |
| 49 | ED | Expenditures 15-22, L30, Col K | 1920 Gifted Programs - Private Tuition | | 0 | |
| 50 | ED | Expenditures 15-22, L31, Col K | 1921 Bilingual Programs - Private Tuition | | 0 | |
| 51 | ED | Expenditures 15-22, L32, Col K | 1922 Truants Alternative/Optional Ed Progrms - Private Tuition | | 0 | |
| 52 | ED | Expenditures 15-22, L75, Col K - (G+I) | 3000 Community Services | | 321,950 | |
| 53 | ED | Expenditures 15-22, L102, Col K | 4000 Total Payments to Other Govt Units | | 419,510 | |
| 54 | ED | Expenditures 15-22, L114, Col G | - Capital Outlay | | 293,278 | |
| 55 | ED | Expenditures 15-22, L114, Col I | - Non-Capitalized Equipment | | 0 | |
| 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 | | 12,183 | |
| 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 | | 13,907,535 | |
| 62 | TR | Expenditures 15-22, L179, Col K - (G+I) | 3000 Community Services | | 0 | |
| 63 | TR | Expenditures 15-22, L190, Col K | 4000 Total Payments to Other Govt Units | | 0 | |
| 64 | TR | Expenditures 15-22, L200, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | 0 | |
| 65 | TR | Expenditures 15-22, L204, Col G | - Capital Outlay | | 0 | |
| 66 | TR | Expenditures 15-22, L204, Col I | - Non-Capitalized Equipment | | 0 | |
| 67 | MR/SS | Expenditures 15-22, L210, Col K | 1125 Pre-K Programs | | 26,406 | |
| 68 | MR/SS | Expenditures 15-22, L212, Col K | 1225 Special Education Programs - Pre-K | | 45,415 | |
| 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 | | 18,533 | |
| 72 | MR/SS | Expenditures 15-22, L274, Col K | 3000 Community Services | | 25,052 | |
| 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) | \$ | 18,381,998 | |
| 76 | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 75) | | 64,993,080 | |
| 77 | | | 9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12 | | 5,678.15 | |
| 78 | | | Estimated OEPP (Line 76 divided by Line 77) | \$ | 11,446.17 | |
| 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) | | 40,695 |
| 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 | | 147,868 |
| 94 | ED-O&M | Revenues 9-14, L82, Col C,D | 1700 | Total District/School Activity Income | | 66,469 |
| 95 | ED | Revenues 9-14, L84, Col C | 1811 | Rentals - Regular Textbooks | | 208,340 |
| 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 | | 596 |
| 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 | | 79,554 |
| 101 | ED-O&M-TR | Revenues 9-14, L98, Col C,D,F | 1940 | Services Provided Other Districts | | 0 |
| 102 | ED-O&M-DS-TR-MR/SS | Revenues 9-14, L104, Col C,D,E,F,G | 1991 | Payment from Other Districts | | 0 |
| 103 | ED | Revenues 9-14, L106, Col C | 1993 | Other Local Fees (Describe & Itemize) | | 0 |
| 104 | ED-O&M-TR | Revenues 9-14, L131, Col C,D,F | 3100 | Total Special Education | | 4,039,308 |
| 105 | ED-O&M-MR/SS | Revenues 9-14, L140, Col C,D,G | 3200 | Total Career and Technical Education | | 158,071 |
| 106 | ED-MR/SS | Revenues 9-14, L144, Col C,G | 3300 | Total Bilingual Ed | | 0 |
| 107 | ED | Revenues 9-14, L145, Col C | 3360 | State Free Lunch & Breakfast | | 25,088 |
| 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 | | 73,368 |
| 110 | ED-O&M-TR-MR/SS | Revenues 9-14, L154, Col C,D,F,G | 3500 | Total Transportation | | 2,820,275 |
| 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 | | 40,000 |
| 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 | | 3,837 |
| 125 | ED | Revenues 9-14, L180, Col C | 4045 | Head Start (Subtract) | | 0 |
| 126 | ED-O&M-TR-MR/SS | Revenues 9-14, L184, Col C,D,F,G | - | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 |
| 127 | ED-O&M-TR-MR/SS | Revenues 9-14, L191, Col C,D,F,G | - | Total Title V | | 0 |
| 128 | ED-MR/SS | Revenues 9-14, L201, Col C,G | - | Total Food Service | | 3,229,236 |
| 129 | ED-O&M-TR-MR/SS | Revenues 9-14, L211, Col C,D,F,G | - | Total Title I | | 2,263,570 |
| 130 | ED-O&M-TR-MR/SS | Revenues 9-14, L216, Col C,D,F,G | - | Total Title IV | | 334,128 |
| 131 | ED-O&M-TR-MR/SS | Revenues 9-14, L220, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 1,715,174 |
| 132 | ED-O&M-TR-MR/SS | Revenues 9-14, L221, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 |
| 133 | ED-O&M-TR-MR/SS | Revenues 9-14, L222, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 |
| 134 | ED-O&M-TR-MR/SS | Revenues 9-14, L223, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 |
| 135 | ED-O&M-MR/SS | Revenues 9-14, L228, Col C,D,G | 4700 | Total CTE - Perkins | | 79,386 |
| 160 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C231 thru J258) | 4800 | Total ARRA Program Adjustments | | 440,104 |
| 161 | ED | Revenues 9-14, L260, Col C | 4901 | Race to the Top | | 0 |
| 162 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 9-14, L261, Col C-G,J | 4902 | Race to the Top-Preschool Expansion Grant | | 0 |
| 163 | ED,O&M,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) | | 0 |
| 166 | ED-TR-MR/SS | Revenues 9-14, L265, Col C,F,G | 4910 | Learn & Serve America | | 0 |
| 167 | ED-O&M-TR-MR/SS | Revenues 9-14, L266, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 |
| 168 | ED-O&M-TR-MR/SS | Revenues 9-14, L267, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 |
| 169 | ED-O&M-TR-MR/SS | Revenues 9-14, L268, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 509,287 |
| 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 | | 150,545 |
| 172 | ED-O&M-TR-MR/SS | Revenues 9-14, L271, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 508,810 |
| 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) | | 215,923 |
| 174 | | | | | | |
| 175 | Total Deductions for PCTC Computation Line 83 through Line 173 | | | | \$ | 17,149,632 |
| 176 | Net Operating Expense for Tuition Computation (Line 76 minus Line 175) | | | | | 47,843,448 |
| 177 | Total Depreciation Allowance (from page 27, Col I) | | | | | 5,204,186 |
| 178 | Total Allowance for PCTC Computation (Line 176 minus Line 177) | | | | | 53,047,634 |
| 179 | 9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12)) | | | | | 5,678.15 |
| 180 | Total Estimated PCTC (Line 178 divided by Line 179) * | | | | \$ | 9,342.42 |
| 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 | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | | | |
| 6 | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | | |
| 7 | Direction of Business Support Services (1-2510) and (5-2510) | | | | | | | |
| 8 | Fiscal Services (1-2520) and (5-2520) | | | | | | | |
| 9 | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | | | | | | | |
| 10 | Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> | | | | | 2,305,768 | | |
| 11 | Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i> | | | | | 193,807 | | |
| 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 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | Instruction | Function | Indirect Costs | Restricted Program Direct Costs | Unrestricted Program Indirect Costs | Unrestricted Program Direct Costs | | |
| 20 | Support Services: | 1000 | | 39,110,024 | | 39,110,024 | | |
| 21 | Pupil | 2100 | | 1,973,194 | | 1,973,194 | | |
| 22 | Instructional Staff | 2200 | | 960,087 | | 960,087 | | |
| 23 | General Admin. | 2300 | | 3,101,637 | | 3,101,637 | | |
| 24 | School Admin | 2400 | | 3,566,173 | | 3,566,173 | | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 86,391 | 0 | 86,391 | 0 | | |
| 27 | Fiscal Services | 2520 | 122,215 | 0 | 122,215 | 0 | | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 5,862,664 | 5,862,664 | 0 | | |
| 29 | Pupil Transportation | 2550 | | 5,306,167 | | 5,306,167 | | |
| 30 | Food Services | 2560 | | 679,701 | | 679,701 | | |
| 31 | Internal Services | 2570 | 79,335 | 0 | 79,335 | 0 | | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | 0 | | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 6,944 | | 6,944 | | |
| 35 | Information Services | 2630 | | 0 | | 0 | | |
| 36 | Staff Services | 2640 | 305,489 | 0 | 305,489 | 0 | | |
| 37 | Data Processing Services | 2660 | 357,929 | 0 | 357,929 | 0 | | |
| 38 | Other: | 2900 | | 74,046 | | 74,046 | | |
| 39 | Community Services | 3000 | | 347,002 | | 347,002 | | |
| 40 | Total | | 951,359 | 60,987,639 | 6,814,023 | 55,124,975 | | |
| 41 | | | Restricted Rate | | Unrestricted Rate | | | |
| 42 | | | Total Indirect Costs: | 951,359 | Total Indirect costs: | 6,814,023 | | |
| 43 | | | Total Direct Costs: | 60,987,639 | Total Direct Costs: | 55,124,975 | | |
| 44 | | | = | 1.56% | = | 12.36% | | |
| 45 | | | | | | | | |

| | A | B | C | D |
|----|--|-------------------|---------------------|----------------------------|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-100) Fiscal Year Ending June 30, 2016 | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal year. | | | |
| 6 | 0 | | | |
| 7 | 0 | | | |
| 8 | <input type="checkbox"/> Check if the schedule is not applicable. | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget → | X | X | |
| 10 | Service or Function (Check all that apply) | | | Barriers to Implementation |
| 11 | Curriculum Planning | | | |
| 12 | Custodial Services | | | |
| 13 | Educational Shared Programs | | | |
| 14 | Employee Benefits | X | X | |
| 15 | Energy Purchasing | | | |
| 16 | Food Services | | | |
| 17 | Grant Writing | | | |
| 18 | Grounds Maintenance Services | | | |
| 19 | Insurance | X | X | |
| 20 | Investment Pools | | | |
| 21 | Legal Services | | | |
| 22 | Maintenance Services | | | |
| 23 | Personnel Recruitment | | | |
| 24 | Professional Development | X | X | |
| 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 | | X | |
| 31 | Vocational Education Cooperatives | | | |
| 32 | All Other Joint/Cooperative Agreements | | | |
| 33 | Other | | | |
| 34 | | | | |
| 35 | Additional space for Column (D) - Barriers to Implementation: | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 40 | Additional space for Column (E) - Name of LEA : | | | |
| 41 | Employee Benefits: Cahokia, Collinsville, Columbia, Edwardsville, Granite City, Madison, Calhoun, Roxana, and Venice | | | |
| 42 | Insurance: Cahokia, Calhoun, Collinsville, Columbia, East Alton-Wood River, Edwardsville, Granite City, Jacksonville, Madison, Ma | | | |
| 43 | | | | |

| | E | F | G |
|----|--|---|---|
| 1 | SOURCING | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. | | |
| 9 | | | |
| 10 | (Limit text to 200 characters, for additional space use line 33 and 38) | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | SEE BELOW | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | SEE BELOW | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | Regional Office of Ed coordinates, districts involved unknown | | |
| 25 | | | |
| 26 | | | |
| 27 | | | |
| 28 | | | |
| 29 | | | |
| 30 | Southwestern, others as needed | | |
| 31 | | | |
| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 40 | | | |
| 41 | | | |
| 42 | issa, Roxana, Venice. | | |
| 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: ALTON COMMUNITY UNIT SCHOOL DRCDT Number: 41-057-0110-26

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2016 | | | Budgeted Expenditures, Fiscal Year 2017 | | |
|---|------------|---------------------------------------|---------------------------------------|---------|---|---------------------------------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | Total |
| 1. Executive Administration Services | 2320 | 171,483 | | 171,483 | 192,500 | | 192,500 |
| 2. Special Area Administration Services | 2330 | 90,366 | | 90,366 | 40,250 | | 40,250 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | | | 0 |
| 4. Direction of Business Support Services | 2510 | 85,408 | 0 | 85,408 | 112,100 | | 112,100 |
| 5. Internal Services | 2570 | 64,481 | | 64,481 | 59,555 | | 59,555 |
| 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 | | 411,738 | 0 | 411,738 | 404,405 | 0 | 404,405 |
| 9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual) | | | | | | | -2% |

CERTIFICATION

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

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

Signature of Superintendent

Date

Contact Name

Contact Telephone Number

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

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

| <u>Page</u> | <u>Line #</u> | <u>Fund</u> | <u>Description</u> | <u>Amount</u> |
|-------------|---------------|-------------------|---------------------------------|----------------|
| 7 | 43 | Educational | Lease Purchase Proceeds | 225,000 |
| 10 | 74 | Educational | Misc Food Service | 5,065 |
| 10 | 78 | Educational | Misc Admission Revenue | 7,907 |
| 11 | 107 | Educational | Parking Fees | 20,765 |
| 11 | 107 | Educational | REVTRAK Fees | 12,097 |
| 11 | 107 | Educational | ROTC Reimb/Funds | 66,582 |
| 11 | 107 | Educational | Salary Reimb | 787 |
| 11 | 107 | Educational | Railroad Easement | 9,450 |
| 11 | 107 | Educational | sale of land and freezer | 10,750 |
| 11 | 107 | Educational | Sale of Dell notebooks | 3,000 |
| 11 | 107 | Educational | Storm Water Reimb | 602 |
| 11 | 107 | Educational | CEO program donation | 1,000 |
| 11 | 107 | Educational | TRS Reimb | 1,862 |
| 11 | 107 | Educational | Coca Cola Reimb | 532 |
| 11 | 107 | Educational | Class Action Settlement | 1,000 |
| 11 | 107 | Educational | Vendor Refund | 3,036 |
| 11 | 107 | Educational | Other Misc | 15,649 |
| 11 | 107 | Educational | Copy Charges | 11,648 |
| 11 | 107 | Educational | Rent | 4,000 |
| | | | Total | <u>162,760</u> |
| 11 | 107 | O&M | Sale of old equipment | 4,461 |
| 11 | 107 | O&M | Insurance proceeds | 5,356 |
| | | | other misc | 361 |
| 11 | 107 | O&M | Donations for Athletic Field | 30,823 |
| | | | Total | <u>41,001</u> |
| 11 | 107 | Transportation | Homeless Busing Reimb | 2,593 |
| 12 | 171 | Educational | Library Grant | 3,838 |
| 14 | 272 | Educational | STEP Grant | 46,455 |
| 14 | 272 | Educational | NSLP Equip Assist Grant | 8,191 |
| 14 | 272 | Educational | School Climate Grant | 160,940 |
| | | | Total | <u>215,586</u> |
| 14 | 272 | IMRF/SS | School Climate Grant | 437 |
| 15 | 41 | Educational (300) | Admin Outreach | 4,467 |
| 15 | 41 | Educational (300) | Medicaid Reimb | 10,575 |
| | | | total | <u>15,042</u> |
| 15 | 41 | Educational (400) | Admin Outreach | 1,250 |
| 15 | 41 | Educational (400) | Medicaid Reimb | 25,159 |
| 15 | 41 | Educational (400) | Motivational Achievement Center | 165 |
| | | | Total | <u>26,574</u> |
| 16 | 73 | Educational (100) | 21st Century Grant salaries | 29,080 |
| 16 | 73 | Educational (200) | 21st Century Grant benefits | 14,617 |
| 16 | 73 | Educational (400) | Title I supplies | 27 |
| 16 | 83 | Educational (300) | Administrative Center | 415 |
| 18 | 145 | O&M (600) | Lease Purchase payments | 13,973 |

| | | | | |
|----|-----|----------------------|--------------------------------|---------------|
| 18 | 165 | Debt Service (300) | Bond issuance costs py bond | 87,199 |
| 18 | 165 | Debt Service (600) | Bond issuance costs cy bond | 352,679 |
| 18 | 177 | Transportation (100) | District Wide Support Salaries | 23,015 |
| 18 | 177 | Transportation (100) | Admin Center Support Salaries | 969 |
| | | | Total | <u>23,984</u> |
| 18 | 177 | Transportation (200) | District Wide Support Benefits | 1,904 |
| 20 | 272 | IMRF (200) | 21st Century Grant Benefits | 4,434 |
| 25 | 48 | Debt | Proceeds on lease purchase | 225,000 |

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11

41-057-0110-26

Reference Pages.

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

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

| | A | B | C | D | E | F | G | H |
|----|--|-----------------------|------------------------------------|--------------------------|------------------------|-------------|---|---|
| 1 | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1) | | | | | | | |
| 2 | 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. | | | | | | | |
| 3 | The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | | | |
| 4 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation) | | | | | | | |
| 5 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL | | |
| 6 | Direct Revenues | 49,226,382 | 3,867,222 | 4,216,435 | 341,058 | 57,651,097 | | |
| 7 | Direct Expenditures | 52,753,539 | 3,497,900 | 5,099,079 | | 61,350,518 | | |
| 8 | Difference | (3,527,157) | 369,322 | (882,644) | 341,058 | (3,699,421) | | |
| 9 | Fund Balance - June 30, 2016 | (11,936,718) | 4,836,332 | (2,899,737) | 13,109,326 | 3,109,203 | | |
| 10 | Unbalanced - a "deficit reduction plan" and narrative must be adopted and submitted to ISBE with the FY2015 School District Budget Form 50-36. This plan must result in a balanced operating budget within three years as adopted by the local board of education. (See the School District Budget Form 50-36 -Tab: Deficit BudgetSum Calc 20) | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |

Audit Checklist

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

- | | |
|----|---|
| 1. | The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab. |
| 2. | Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable. |
| 3. | All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2. |
| 4. | All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization 32" tab. |
| 5. | In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance. |
| 6. | Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600). |
| 7. | Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520). |
| 8. | If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date. |
| 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? | CASH |
| 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? | Deficit reduction plan is required. |
| 3. Page 3: Financial Information must be completed. | |
| Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point. | OK |
| Section D: Check a or b that agrees with the school district type. | OK |
| 4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative. | |
| Fund (10) ED: Cash balances cannot be negative. | OK |
| Fund (20) O&M: Cash balances cannot be negative. | OK |
| Fund (30) DS: Cash balances cannot be negative. | OK |
| Fund (40) TR: Cash balances cannot be negative. | OK |
| Fund (50) MR/SS: Cash balances cannot be negative. | OK |
| Fund (60) CP: Cash balances cannot be negative. | OK |
| Fund (70) WC: Cash balances cannot be negative. | OK |
| Fund (80) Tort: Cash balances cannot be negative. | OK |
| Fund (90) FP&S: Cash balances cannot be negative. | OK |
| 5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance. | |
| Fund 10, Cell C13 must = Cell C41. | OK |
| Fund 20, Cell D13 must = Cell D41. | OK |
| Fund 30, Cell E13 must = Cell E41. | OK |
| Fund 40, Cell F13 must = Cell F41. | OK |
| Fund 50, Cell G13 must = Cell G41. | OK |
| Fund 60, Cell H13 must = Cell H41. | OK |
| Fund 70, Cell I13 must = Cell I41. | OK |
| Fund 80, Cell J13 must = Cell J41. | OK |
| Fund 90, Cell K13 must = Cell K41. | OK |
| Agency Fund, Cell L13 must = Cell L41. | OK |
| General Fixed Assets, Cell M23 must = Cell M41. | OK |
| General Long-Term Debt, Cell N23 must = Cell N41. | OK |
| 6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance. | |
| Fund 10, Cells C38+C39 must = Cell C81. | OK |
| Fund 20, Cells D38+D39 must = Cell D81. | OK |
| Fund 30, Cells E38+E39 must = Cell E81. | OK |
| Fund 40, Cells F38+F39 must = Cell F81. | OK |
| Fund 50, Cells G38+G39 must = Cell G81. | OK |
| Fund 60, Cells H38+H39 must = Cell H81. | OK |
| Fund 70, Cells I38+I39 must = Cell I81. | OK |
| Fund 80, Cells J38+J39 must = Cell J81. | OK |
| Fund 90, Cells K38+K39 must = Cell K81. | OK |
| 8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements. | |
| Note: Explain any unreconcilable differences in the Itemization sheet. | |
| Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33:F33, H33:K33). | OK |
| Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49). | OK |
| 9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59). | |
| Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49 | OK |
| Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50. | OK |
| Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74) | OK |
| 10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38. | |
| Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. | OK |
| Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0 | OK |
| 11. Page 5: "On behalf" payments to the Educational Fund | |
| Fund (10) ED: Account 3998 must be entered | OK |
| 12. Page 28: The 9 Month ADA must be entered on Line 77. | OK |
| 13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE. | OK |

| Description: | Error Message |
|---|---------------|
| 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 ALTON COMMUNITY UNIT SCHOOL | RCDT NUMBER 41-057-0110-26 | CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-025855 | |
| ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) | | NAME AND ADDRESS OF AUDIT FIRM SCHEFFEL BOYLE 322 STATE ST. ALTON IL 62002 | |
| ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 1854 E. BROADWAY ALTON IL 62002 | | E-MAIL ADDRESS: steve.pembrook@scheffelboyle.com NAME OF AUDIT SUPERVISOR STEVEN C. PEMBROOK | |
| | | CPA FIRM TELEPHONE NUMBER 618-465-4288 | FAX NUMBER 618-462-3818 |

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)

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11

41-057-0110-26

SINGLE AUDIT INFORMATION CHECKLIST

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

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

| | | |
|------------------------------------|--------------|---------------------|
| Account Summary 7-8, Line 7 | Account 4000 | \$ 9,515,532 |
| Flow-through Federal Revenues | | |
| Revenues 9-14, Line 112 | Account 2200 | - |
| Value of Commodities | | |
| Indirect Cost Info 30, Line 11 | | 193,807 |
| Less: Medicaid Fee-for-Service | | |
| Revenues 9-14, Line 271 | Account 4992 | (508,810) |
| AFR TOTAL FEDERAL REVENUES: | | \$ 9,200,529 |

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

| | | |
|------------------------|-------|-----------|
| Reason for Adjustment: | | |
| QZAB INTEREST CREDITS | \$ | (440,104) |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |

| | |
|--------------------------------------|---------------------|
| ADJUSTED AFR FEDERAL REVENUES | \$ 8,760,425 |
|--------------------------------------|---------------------|

| | | |
|---|----------|--------------|
| Total Current Year Federal Revenues Reported on SEFA: | | |
| Federal Revenues | Column D | \$ 8,760,425 |

Adjustments to SEFA Federal Revenues:

| | | |
|------------------------|-------|-------|
| Reason for Adjustment: | | |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |
| ----- | ----- | ----- |

| | |
|---------------------------------------|---------------------|
| ADJUSTED SEFA FEDERAL REVENUE: | \$ 8,760,425 |
|---------------------------------------|---------------------|

| | |
|--------------------|-------------|
| DIFFERENCE: | \$ - |
|--------------------|-------------|

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2016

| Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation | CFDA Number² (A) | ISBE Project # (1st 8 digits) or Contract #3 (B) | Receipts/Revenues | | Expenditure/Disbursements⁴ | | Obligations/ Encumb. (G) | Final Status (H) | Budget (I) |
|--|--|---|--|--|--|--|---|---|---------------------------------|
| | | | Year 7/1/14-6/30/15 (C) | Year 7/1/15-6/30/16 (D) | Year 7/1/14-6/30/15 (E) | Year 7/1/15-6/30/16 (F) | | | |
| US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION | | | | | | | | | |
| IMPACT AID | 84.041 | 16-4001-00 | | 4,201 | | 4,201 | | 4,201 | N/A |
| TITLE 1 - LOW INCOME | 84.010 | 15-4300-00 | 1,704,081 | 473,211 | 1,871,184 | 306,108 | | 2,177,292 | 2,201,498 |
| TITLE 1 - LOW INCOME | 84.010 | 16-4300-00 | | 1,783,919 | | 2,134,179 | 396,423 | | 2,842,734 |
| TITLE 1 - LOW INCOME - NEGLECTED PRIV | 84.013 | 15-4305-00 | 3,994 | 4,022 | 8,016 | | | 8,016 | 8,173 |
| TITLE 1 - LOW INCOME - NEGLECTED PRIV | 84.013 | 16-4305-00 | | 2,418 | | 3,724 | | | 8,228 |
| TITLE IV - 21ST CENTURY COMMUNITY LEARNING | 84.287 | 15-4421-12 | 115,415 | 142,590 | 188,780 | 69,225 | | 258,005 | 258,005 |
| TITLE IV - 21ST CENTURY COMMUNITY LEARNING | 84.287 | 16-4421-12 | | 191,538 | | 250,356 | | | 258,005 |
| FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH (M) | 84.173 | 15-4600-00 | 44,614 | 25,092 | 63,357 | 6,349 | | 69,706 | 83,878 |
| FEDERAL SP. ED. - PRESCHOOL FLOW THROUGH (M) | 84.173 | 16-4600-00 | | 40,076 | | 59,494 | 3,000 | | 97,723 |
| FEDERAL SP. ED. - IDEA FLOW THROUGH (M) | 84.027 | 15-4620-00 | 1,433,353 | 430,680 | 1,856,072 | 7,961 | | 1,864,033 | 2,038,936 |
| FEDERAL SP. ED. - IDEA FLOW THROUGH (M) | 84.027 | 16-4620-00 | | 1,284,494 | | 1,789,560 | 35,000 | | 2,075,831 |
| TITLE II - TEACHER QUALITY | 84.367 | 15-4932-00 | 330,583 | 131,119 | 381,126 | 80,576 | | 461,702 | 487,294 |
| TITLE II - TEACHER QUALITY | 84.367 | 16-4932-00 | | 378,168 | | 417,549 | 61,289 | | 478,838 |
| SCHOOL CLIMATE TRANSFORMATION GRANT | 84.184G | S184G140133 | 34,498 | 161,277 | 42,984 | 253,979 | | | N/A |

• (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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2016

| Federal Grantor/Pass-Through Grantor/Subrecipients * | CFDA Number ² (A) | ISBE Project # (1st 8 digits) or Contract #3 (B) | Receipts/Revenues | | Expenditure/Disbursements ⁴ | | Obligations/ Encumb. (G) | Final Status (H) | Budget (I) |
|---|------------------------------------|---|-------------------------------|-------------------------------|--|-------------------------------|--------------------------------|------------------------|---------------|
| | | | Year 7/1/14-6/30/15 (C) | Year 7/1/15-6/30/16 (D) | Year 7/1/14-6/30/15 (E) | Year 7/1/15-6/30/16 (F) | | | |
| US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION | | | | | | | | | |
| TOTAL US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS STATE BOARD OF EDUCATION | | | 3,666,538 | 5,052,805 | 4,411,519 | 5,383,261 | 495,712 | 4,842,955 | 10,839,143 |
| | | | | | | | | | |
| US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS DEPARTMENT OF HUMAN RESOURCES | | | | | | | | | |
| STEP PROGRAM | 84.126 | 40CM001021-15 | 46,455 | | 30,934 | 15,521 | | 46,455 | 46,455 |
| STEP PROGRAM | 84.126 | 40CM001021-16 | | 46,455 | | 20,613 | | | 46,455 |
| TOTAL US DEPARTMENT OF EDUCATION - PASS THROUGH ILLINOIS DEPARTMENT OF HUMAN RESOURCES | | | 46,455 | 46,455 | 30,934 | 36,134 | | 46,455 | 92,910 |
| | | | | | | | | | |
| US DEPARTMENT OF HEALTH AND HUMAN SERVICES-PASS THROUGH IL DEPT. OF HEALTHCARE & FAMILY SERVICES | | | | | | | | | |
| ADMINISTRATIVE OUTREACH | 93.778 | 16-4991-00 | | 150,545 | | 150,545 | | 150,545 | N/A |
| TOTAL US DEPT OF HEALTH AND HUMAN SERVICES-PASS THROUGH IL DEPT. OF HEALTHCARE & FAMILY SERVICES | | | | 150,545 | | 150,545 | | 150,545 | |
| | | | | | | | | | |
| US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED | | | | | | | | | |
| SCHOOL LUNCH COMMODITIES (NON-CASH) | 10.555 | | | 193,807 | | 193,807 | | 193,807 | N/A |
| | | | | | | | | | |

* (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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2016

| Federal Grantor/Pass-Through Grantor/Subrecipients * | CFDA Number ² (A) | ISBE Project # (1st 8 digits) or Contract #3 (B) | Receipts/Revenues | | Expenditure/Disbursements ⁴ | | Obligations/ Encumb. (G) | Final Status (H) | Budget (I) |
|---|---------------------------------|---|-------------------------------|-------------------------------|--|-------------------------------|--------------------------------|------------------------|---------------|
| | | | Year 7/1/14-6/30/15 (C) | Year 7/1/15-6/30/16 (D) | Year 7/1/14-6/30/15 (E) | Year 7/1/15-6/30/16 (F) | | | |
| US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED | | | | | | | | | |
| NATIONAL SCHOOL LUNCH PROGRAM (M) | 10.555 | 15-4210-00 | 1,439,946 | 431,089 | 1,439,946 | 431,089 | | 1,871,035 | N/A |
| NATIONAL SCHOOL LUNCH PROGRAM (M) | 10.555 | 16-4210-00 | | 2,026,694 | | 2,026,694 | | | N/A |
| SCHOOL BREAKFAST PROGRAM (M) | 10.553 | 15-4220-00 | 456,499 | 127,023 | 456,499 | 127,023 | | 583,522 | N/A |
| SCHOOL BREAKFAST PROGRAM (M) | 10.553 | 16-4220-00 | | 598,590 | | 598,590 | | | N/A |
| SPECIAL MILK PROGRAM (M) | 10.556 | 15-4215-00 | 5,939 | 660 | 5,939 | 660 | | 6,599 | N/A |
| SPECIAL MILK PROGRAM (M) | 10.556 | 16-4215-00 | | 4,283 | | 4,283 | | | N/A |
| SUMMER SCHOOL FOOD SERVICE(M) | 10.559 | 15-4225-00 | | 40,571 | | 40,571 | | 40,571 | N/A |
| SUMMER SCHOOL FOOD SERVICE (M) | 10.559 | 16-4225-00 | | 327 | | 327 | | | N/A |
| NSLP EQUIPMENT ASSISTANCE GRANT | 10.579 | 16-4260-15 | | 8,190 | | 8,190 | | | N/A |
| TOTAL US DEPT OF AGRICULTURE - PASS THROUGH ILLINOIS STATE BOARD OF ED | | | 1,902,384 | 3,431,234 | 1,902,384 | 3,431,234 | | 2,695,534 | |
| | | | | | | | | | |
| US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MADISON COUNTY CAREER & TECH | | | | | | | | | |
| CARL PERKINS GRANT III | 84.048 | 16-4770-00 | | 79,386 | | 63,159 | | 63,159 | N/A |
| TOTAL US DEPT OF ED - PASS THROUGH ISBE PASS THROUGH MADISON COUNTY CAREER & TECH | | | | 79,386 | | 63,159 | | 63,159 | |
| | | | | | | | | | |
| TOTALS | | | 5,615,377 | 8,760,425 | 6,344,837 | 9,064,333 | 495,712 | 7,798,648 | 10,932,053 |

• (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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2016

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Alton Community Unit School District #11 and is presented on the modified basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the **Basic** financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____

YES

 X

NO

The District's restricted indirect cost rate is 1.51% and the unrestricted rate is 13.30%.

Note 3: Subrecipients⁷

Of the federal expenditures presented in the schedule, Alton Community Unit School District #11 provided federal awards to subrecipients as follows:

| Program Title/Subrecipient Name | Federal CFDA Number | Amount Provided to Subrecipients |
|--|---------------------|----------------------------------|
| N/A - NO FEDERAL AWARDS WERE PROVIDED TO SUBRECIPIENTS FOR THE | | |
| YEAR ENDED JUNE 30, 2016 | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Alton Community Unit School District #11 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:

\$193,807

OTHER NON-CASH ASSISTANCE

\$0

Note 5: Other Information

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

Property

\$0

Auto

\$0

General Liability

\$0

Workers Compensation

\$0

Loans/Loan Guarantees Outstanding at June 30:

\$0

District had Federal grants requiring matching expenditures

NO

(Yes/No)

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

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

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)

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

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

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance noted? X YES 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 |
|--------------------------------|--|
| 10.555, 10.553, 10.556, 10.559 | CHILD NUTRITION CLUSTER |
| 84.173, 84.027 | IDEA CLUSTER |
| | |
| | |
| | |
| | |

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

Auditee qualified as low-risk auditee? YES X 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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2016- 001 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
Year originally reported? 2007

3. Criteria or specific requirement

The District is required to have the staff with sufficient training or expertise to complete the financial statements on the modified cash basis and all the required disclosures.

4. Condition

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

5. Context¹²

No questioned costs

6. Effect

Inaccurate or incomplete financial statements could be issued to the public or other third parties.

7. Cause

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

8. Recommendation

The District should consider the costs and benefits of hiring staff with expertise or train existing accounting staff to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting and all required disclosures.

9. Management's response¹³

The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis.

For ISBE Review

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2016- 002** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
 Year originally reported? 2015

3. Criteria or specific requirement

The District is required to ensure that all applicable parties file economic interest statements with the County.

4. Condition

The District had a board member who failed to file an economic interest statement pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101].

5. Context¹²

No questioned costs. This board member was one out of 47 district employees that were required to file a statement of economic interest.

6. Effect

The District is in violation of the Illinois Government Ethics Act. [5 ILCS 420/4A-101].

7. Cause

The board member mistakenly forgot to file an economic interest statement.

8. Recommendation

The District should check with the county to see that all qualifying district employees file economic interest statements timely to ensure compliance with the Illinois Government Ethics Act. [5 ILCS 420/4A-101].

9. Management's response¹³

The District notified all staff and board members who were required to fill out an economic interest statement and provided reminders. The District will continue its efforts to make sure that all required personnel complete the statement.

For ISBE Review

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2016- 003** 2. THIS FINDING IS: ☐ New ☒ Repeat from Prior Year?
 Year originally reported? 2015

3. Criteria or specific requirement

The District is required to spend within its legal budgetary authority.

4. Condition

As of 6/30/16, it was noted that the District had overexpended its approved budget in the Debt Service Fund by \$8,977,337.

5. Context¹²

Out of the six funds of the District, one had expenditures over budget but this was due to a cashless bond refinance that got overlooked in the budget process.

6. Effect

The District was not in spending compliance by overexpending its budget for the year.

7. Cause

There was an off the books refunding bond that wasn't budgeted for since no cash was receipted or disbursed by the district.

8. Recommendation

The District should take care to budget for off the books debt activity as well.

9. Management's response¹³

The District restructured some bonds in Febraury 2016. As part of that restructure, some funds were handled through paper transactions and never touched a District bank account. As a result, the District did not budget revenue or expenditures for these funds. If the District undertakes a bond restructure in the future, it will account for all funds involved.

For ISBE Review

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

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

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

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

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2016- N/A** 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) _____

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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
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 Status</u> ²⁰ |
|-----------------------|--|---|
| 2015-001 | The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles. | The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis. |
| 2015-002 | The District had a board member who failed to file an economic interest statement pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]. | This was still a finding in FY 2016 |
| 2015-003 | After completing the audit, it was noted that the District overexpended its budgets in the Fire Prevention & Safety Fund, Transportation Fund, General Fund, Debt Service Fund, and IMRF/Social Security Fund. | In the current year, this was still a finding but only for the Debt Service Fund. |
| 2015-004 | The District did not submit accurate periodic expenditure reports. | The bookkeeper is checking these reports more carefully. |
| 2015-005 | The District reported expenditures in the wrong Function number in the general ledger for the grant. | The District changed the general ledger function code to ensure all is reported in the correct function number. |
| 2015-006 | The District reported an incorrect enrollment number for private schools participation on the grant application. | The District is checking the participation boxes more closely to ensure that the private school numbers are being reported correctly. |

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.

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2016

Corrective Action Plan

Finding No.: **2016- 001**

Condition:

The District relies on the external audit firm to assist in the preparation of the financial statements and all required disclosures in accordance with the modified cash basis of accounting principles.

Plan:

The District does not feel a corrective action plan is necessary because it would not be cost beneficial.

Anticipated Date of Completion: N/A

Name of Contact Person: Chris Norman, Director of Financial Services

Management Response:

The District believes their accounting staff maintains adequate books and records of the school's transactions and oversees all non audit functions. Additionally, the District does not believe it is cost beneficial to hire additional expertise to ensure the the District's annual financial statements are prepared in accordance with the modified cash basis of accounting principles and all required disclosures. The District will continue to reevaluate on an ongoing basis.

²¹ Explanation of this schedule - §200.511 (c)

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2016

Corrective Action Plan

Finding No.: **2016- 002**

Condition:

The District had a board member who failed to file an economic interest statement pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101].

Plan:

The District should better monitor the statement of economic interest filings to ensure that all required district employees file timely.

Anticipated Date of Completion: Going forward

Name of Contact Person: Chris Norman, Director of Financial Services

Management Response:

The District notified all staff and board members who were required to fill out an economic interest statement and provided reminders. The District will continue its efforts to make sure that all required personnel complete the statement.

²¹ Explanation of this schedule - §200.511 (c)

ALTON COMMUNITY UNIT SCHOOL DISTRICT #11
41-057-0110-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2016

Corrective Action Plan

Finding No.: **2016-** **003**

Condition:

As of 6/30/16, it was noted that the District had overexpended its approved budget in the Debt Service Fund by \$8,977,337.

Plan:

The District should take care to budget for off the books debt activity as well.

Anticipated Date of Completion: going forward

Name of Contact Person: Chris Norman, Director of Financial Services

Management Response:

The District restructured some bonds in Febraury 2016. As part of that restructure, some funds were handled through paper transactions and never touched a District bank account. As a result, the District did not budget revenue or expenditures for these funds. If the District undertakes a bond restructure in the future, it will account for all funds involved.

²¹ Explanation of this schedule - §200.511 (c)