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

[X] School District
[ ] Joint Agreement

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

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

School District/Joint Agreement Information
(See instructions on inside of this page)

School District/Joint Agreement Number:
56-099-1590-02

County Name:
56-099-1590-02

Name of School District/Joint Agreement:
Mokena School District 159

Address:
1244 Willow Crest Lane

City:
Mokena

Email Address:
obafemir@mokena159.org

Zip Code:
60448

Accounting Basis:

[X] CASH
[ ] ACCRUAL

Filing Status:
Submit electronic AFR directly to ISBE

Click on the Link to Submit:
Send ISBE a File

0

Certified Public Accountant Information

Name of Auditing Firm:
Lauterbach & Amen, LLP

Name of Audit Manager:
Matt Beran

Address:
27W457 Warrenville Road

City:	State:	Zip Code:
Warrenville	**IL**	**60555**

Phone Number:	Fax Number:
630-393-1483	**630-393-2516**

IL License Number (9 digit):	Expiration Date:
065-033233	

Email Address:
mberan@lauterbachamen.com

Annual Financial Report
Type of Auditor's Report Issued:

[ ] Qualified
[ ] Adverse
[ ] Disclaimer
[X] Unqualified

Single Audit Status:

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

ISBE Use Only

[X] Reviewed by District Superintendent/Administrator

[ ] Reviewed by Township Treasurer (Cook County only)
Name of Township:

[ ] Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):
Dr. Omar Castillo

Email Address:
castillo@mokena159.org

Telephone: **708-342-4900**
Fax Number:

Signature & Date: [signature] 10/26/16

Township Treasurer Name (type or print)

Email Address:

Telephone:
Fax Number:

Signature & Date:

RegionalSuperintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:
Fax Number:

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 s
upporting 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 neccessary.
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.

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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.
- [x] 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1991** (Ex: 00/00/0000)
- [ ] 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 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 Intergovermental 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:

Lauterbach & Amen, LLP
Name of Audit Firm (print)

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

Signature

10-17-16
mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only

A. Tax Rates (Enter the tax rate - ex: .0150 for $1.50)

Tax Year **2015**

Equalized Assessed Valuation (EAV): 532,203,181

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.020460	+	0.002212	+	0.000574	=	0.023250	0.000124

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
16,496,445	17,236,026	(739,581)	11,440,346

* 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.

C. Short-Term Debt **

CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates	
0	+	0	+	0	+	0	+	0	+

Other		Total
0	=	0

** The numbers shown are the sum of entries on page 25.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

X a. 6.9% for elementary and high school districts, 36,722,019

b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding:..............................

Acct	
511	9,542,772

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

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: Mokena School District 159
District Code: 56-099-1590-02
County Name: 56-099-1590-02

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	11,440,346.00	0.694	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	16,496,445.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	17,236,026.00	1.045	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	16,496,445.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				**Value**	1.05
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	11,440,377.00	238.94	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	47,877.85		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	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	10,517,665.36		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H37)		9,542,772.00	74.01	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H31)		36,722,019.49		**Value**	0.30

Total Profile Score: **3.55 ***

Estimated 2017 Financial Profile Designation: <u>RECOGNITION</u>

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

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

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	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]		298,312	208,089	9,462	23,085	9,018		20,210	38,642	802
5	Investments	120	5,225,720	1,982,378	1,430,642	1,530,996	341,006	3,157,971	2,151,587	68,635	
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		5,524,032	2,190,467	1,440,104	1,554,081	350,024	3,157,971	2,171,797	107,277	802
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	31								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		31	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714								107,277	
39	Unreserved Fund Balance	730	5,524,001	2,190,467	1,440,104	1,554,081	350,024	3,157,971	2,171,797		802
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		5,524,032	2,190,467	1,440,104	1,554,081	350,024	3,157,971	2,171,797	107,277	802

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

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	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]		17,113		
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		17,113		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,092,698	
17	Building & Building Improvements	230		26,369,752	
18	Site Improvements & Infrastructure	240		1,116,298	
19	Capitalized Equipment	250		2,400,894	
20	Construction in Progress	260		300,524	
21	Amount Available in Debt Service Funds	340			1,440,104
22	Amount to be Provided for Payment on Long-Term Debt	350			8,102,668
23	Total Capital Assets			31,280,166	9,542,772
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	17,113		
34	Total Current Liabilities		17,113		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			9,542,772
37	Total Long-Term Liabilities				9,542,772
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			31,280,166	
41	Total Liabilities and Fund Balance		17,113	31,280,166	9,542,772

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	11,919,833	1,459,688	2,346,333	348,369	666,103	1,500	70,981	132,464	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,078,369	279,561	0	307,096	0	0	0	0	0
7	FEDERAL SOURCES	4000	1,032,548	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		14,030,750	1,739,249	2,346,333	655,465	666,103	1,500	70,981	132,464	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	3,917,492								
10	Total Receipts/Revenues		17,948,242	1,739,249	2,346,333	655,465	666,103	1,500	70,981	132,464	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	8,501,044				216,903				
13	Support Services	2000	4,110,188	1,653,007		844,705	394,886	330,275		40,139	0
14	Community Services	3000	22,817	0		0	0				
15	Payments to Other Districts & Govermental Units	4000	1,982,275	53,244	0	67,375	0	0			0
16	Debt Service	5000	1,371	0	2,602,037	0	0			0	0
17	Total Direct Disbursements/Expenditures		14,617,695	1,706,251	2,602,037	912,080	611,789	330,275		40,139	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	3,917,492	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		18,535,187	1,706,251	2,602,037	912,080	611,789	330,275		40,139	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(586,945)	32,998	(255,704)	(256,615)	54,314	(328,775)	70,981	92,325	0
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		3,481,223							
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [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	502,324		3,456,641				3,488,359		
34	Premium on Bonds Sold	7220			214,214				216,179		
35	Accrued Interest on Bonds Sold	7230								100	
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
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						3,481,223			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		502,324	3,481,223	3,670,855	0	0	3,481,223	3,704,538	100	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

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	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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							3,481,223		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840		3,481,223							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990	148,065		3,543,439						
76	**Total Other Uses of Funds**		148,065	3,481,223	3,543,439	0	0	0	3,481,223	0	0
77	**Total Other Sources/Uses of Funds**		354,259	0	127,416	0	0	3,481,223	223,315	100	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(232,686)	32,998	(128,288)	(256,615)	54,314	3,152,448	294,296	92,425	0
79	**Fund Balances - July 1, 2015**		5,756,687	2,157,469	1,568,392	1,810,696	295,710	5,523	1,877,501	14,852	802
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	**Fund Balances - June 30, 2016**		5,524,001	2,190,467	1,440,104	1,554,081	350,024	3,157,971	2,171,797	107,277	802

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	1100									
5	Designated Purposes Levies (1110-1120) [7]		10,805,930	1,167,951	2,345,137	298,915	306,875		64,854	132,432	
6	Leasing Purposes Levy [8]	1130									
7	Special Education Purposes Levy	1140	444,390								
8	FICA/Medicare Only Purposes Levies	1150					306,875				
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**		11,250,320	1,167,951	2,345,137	298,915	613,750	0	64,854	132,432	0
13	**PAYMENTS IN LIEU OF TAXES**	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	63,400				51,872				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	**Total Payments in Lieu of Taxes**		63,400	0	0	0	51,872	0	0	0	0
19	**TUITION**	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	17,893								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		17,893								
41	**TRANSPORTATION FEES**	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				42,415					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413				3,294					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

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

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	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**					45,709					
64	**EARNINGS ON INVESTMENTS**	1500									
65	Interest on Investments	1510	8,439	4,138	1,196	3,045	481	1,500	6,127	32	
66	Gain or Loss on Sale of Investments	1520									
67	**Total Earnings on Investments**		8,439	4,138	1,196	3,045	481	1,500	6,127	32	0
68	**FOOD SERVICE**	1600									
69	Sales to Pupils - Lunch	1611	176,446								
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	4,404								
74	Other Food Service (Describe & Itemize)	1690	14,940								
75	**Total Food Service**		195,790								
76	**DISTRICT/SCHOOL ACTIVITY INCOME**	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	46,807								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,587								
82	**Total District/School Activity Income**		51,394	0							
83	**TEXTBOOK INCOME**	1800									
84	Rentals - Regular Textbooks	1811	162,687								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	**Total Textbook Income**		162,687								
94	**OTHER REVENUE FROM LOCAL SOURCES**	1900									
95	Rentals	1910		61,540							
96	Contributions and Donations from Private Sources	1920	11,704								
97	Impact Fees from Municipal or County Governments	1930		113,373							
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	138,046	112,686							
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									

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

	A	B	C	D	E	F	G	H	I	J	K
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									
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	20,160			700					
108	**Total Other Revenue from Local Sources**		169,910	287,599	0	700	0	0	0	0	0
109	**Total Receipts/Revenues from Local Sources**	1000	11,919,833	1,459,688	2,346,333	348,369	666,103	1,500	70,981	132,464	0
110	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	**Total Flow-Through Receipts/Revenues from One District to Another District**	2000	0	0		0	0				
115	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
116	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
117	General State Aid- Sec. 18-8.05	3001	417,828	279,561							
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**		417,828	279,561	0	0	0	0		0	0
122	**RESTRICTED GRANTS-IN-AID (3100 - 3900)**										
123	**SPECIAL EDUCATION**										
124	Special Education - Private Facility Tuition	3100	113,568								
125	Special Education - Funding for Children Requiring Sp ED Services	3105	203,671								
126	Special Education - Personnel	3110	309,972								
127	Special Education - Orphanage - Individual	3120	21,523								
128	Special Education - Orphanage - Summer Individual	3130	2,389								
129	Special Education - Summer School	3145	1,841								
130	Special Education - Other (Describe & Itemize)	3199									
131	**Total Special Education**		652,964	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	1,264								
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**		1,264	0			0				
141	**BILINGUAL EDUCATION**										
142	Bilingual Ed - Downstate - TPI and TBE	3305	4,763								
143	Bilingual Education Downstate - Transitional Bilingual Education	3310									
144	**Total Bilingual Ed**		4,763				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	586								
146	School Breakfast Initiative	3365									
147	Driver Education	3370									
148	Adult Ed (from ICCB)	3410									
149	Adult Ed - Other (Describe & Itemize)	3499									
150	**TRANSPORTATION**										
151	Transportation - Regular and Vocational	3500				16,107					
152	Transportation - Special Education	3510				290,989					
153	Transportation - Other (Describe & Itemize)	3599									
154	**Total Transportation**		0	0		307,096	0				
155	Learning Improvement - Change Grants	3610	964								
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705									
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
172	**Total Restricted Grants-In-Aid**		660,541	0	0	307,096	0	0	0	0	0
173	**Total Receipts from State Sources**	3000	1,078,369	279,561	0	307,096	0	0	0	0	0
174	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
175	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
179	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
185	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
186	**TITLE VI**										
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

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	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	88,323								
195	Special Milk Program	4215									
196	School Breakfast Program	4220									
197	Summer Food Service Program	4225									
198	Child Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		88,323				0				
202	TITLE I										
203	Title I - Low Income	4300	122,536								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Comprehensive School Reform	4332									
206	Title I - Reading First	4334									
207	Title I - Even Start	4335									
208	Title I - Reading First SEA Funds	4337									
209	Title I - Migrant Education	4340									
210	Title I - Other (Describe & Itemize)	4399									
211	Total Title I		122,536	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century Comm Learning Centers	4421									
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600									
219	Fed - Spec Education - Preschool Discretionary	4605	21,321								
220	Fed - Spec Education - IDEA - Flow Through	4620	357,682								
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		379,003	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title IIIE - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856									
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology-Formula	4860									
239	ARRA - Title IID - Technology-Competitive	4861									

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									
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	0	0	0	0		0	0
260	Race to the Top Program	4901									
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
263	Title III - Immigrant Education Program (IEP)	4905									
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	68,856								
269	Federal Charter Schools	4960									
270	Medicaid Matching Funds - Administrative Outreach	4991	17,905								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	355,925								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999									
273	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		1,032,548	0	0	0	0	0		0	0
274	**Total Receipts/Revenues from Federal Sources**	4000	1,032,548	0	0	0	0	0	0	0	0
275	**Total Direct Receipts/Revenues**		14,030,750	1,739,249	2,346,333	655,465	666,103	1,500	70,981	132,464	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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	4,806,643	745,341	15,799	311,918		2,496	5,287		5,887,484	6,114,416
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	76,801	17,910		943					95,654	98,201
8	Special Education Programs (Functions 1200-1220)	1200	1,753,824	345,323	133,811	9,044		3,242			2,245,244	2,255,032
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	132,905	46,018		7,836					186,759	190,773
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	1,264
14	Interscholastic Programs	1500				15,162		3,261			18,423	23,300
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	60,356	655		6,469					67,480	84,319
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
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 Progms - Private Tuition	1922									0	
33	**Total Instruction** [10]	**1000**	6,830,529	1,155,247	149,610	351,372	0	8,999	5,287	0	8,501,044	8,767,305
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	212,080	39,460							251,540	261,919
37	Guidance Services	2120									0	
38	Health Services	2130	104,016	15,679		4,172					123,867	124,462
39	Psychological Services	2140	157,961	31,076							189,037	193,848
40	Speech Pathology & Audiology Services	2150									0	
41	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
42	**Total Support Services - Pupils**	**2100**	474,057	86,215	0	4,172	0	0	0	0	564,444	580,229
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	263,913	36,449	79,699	15,664					395,725	361,165
45	Educational Media Services	2220				7,063					7,063	9,250
46	Assessment & Testing	2230				6,732					6,732	6,500
47	**Total Support Services - Instructional Staff**	**2200**	263,913	36,449	79,699	29,459	0	0	0	0	409,520	376,915
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	1,446		58,338	5,413		8,175			73,372	101,750
50	Executive Administration Services	2320	240,504	61,565	7,579	4,354			6,435		320,437	317,644
51	Special Area Administration Services	2330									0	
52	Tort Immunity Services	2360 - 2370			39,447						39,447	30,000
53	**Total Support Services - General Administration**	**2300**	241,950	61,565	105,364	9,767	0	8,175	6,435	0	433,256	449,394

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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	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	643,320	233,254	9,886	4,917		278	1,638		893,293	902,930
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	**Total Support Services - School Administration**	**2400**	643,320	233,254	9,886	4,917	0	278	1,638	0	893,293	902,930
58	**SUPPORT SERVICES - BUSINESS**											
59	Direction of Business Support Services	2510	46,093	17,108	1,194	28					64,423	70,997
60	Fiscal Services	2520	93,288	24,972	6,666	1,334					126,260	125,851
61	Operation & Maintenance of Plant Services	2540	226,704	47,002	34,164						307,870	311,245
62	Pupil Transportation Services	2550									0	
63	Food Services	2560	173,169	12,435	3,433	127,436		1,315			317,788	338,439
64	Internal Services	2570									0	
65	**Total Support Services - Business**	**2500**	539,254	101,517	45,457	128,798	0	1,315	0	0	816,341	846,532
66	**SUPPORT SERVICES - CENTRAL**											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630			44,351						44,351	53,000
70	Staff Services	2640			1,812						1,812	2,500
71	Data Processing Services	2660	150,410	48,279	119,027	58,795		502,324	68,336		947,171	634,234
72	**Total Support Services - Central**	**2600**	150,410	48,279	165,190	58,795	0	502,324	68,336	0	993,334	689,734
73	Other Support Services (Describe & Itemize)	2900									0	
74	**Total Support Services**	**2000**	2,312,904	567,279	405,596	235,908	0	512,092	76,409	0	4,110,188	3,845,734
75	**COMMUNITY SERVICES (ED)**	**3000**	10,587		4,750	7,480					22,817	22,422
76	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	**4000**										
77	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120			1,648,589						1,648,589	1,784,317
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									0	
84	**Total Payments to Other Govt Units (In-State)**	**4100**			1,648,589			0			1,648,589	1,784,317
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220						333,686			333,686	215,264
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**						333,686			333,686	215,264
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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	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			1,648,589			333,686			1,982,275	1,999,581
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						1,371			1,371	
112	Total Debt Services	5000						1,371			1,371	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		9,154,020	1,722,526	2,208,545	594,760	0	856,148	81,696	0	14,617,695	14,635,042
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(586,945)	
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									0	
124	Operation & Maintenance of Plant Services	2540	646,083	160,494	334,916	486,829	12,654		12,031		1,653,007	1,956,249
125	Pupil Transportation Services	2550									0	
126	Food Services	2560									0	
127	Total Support Services - Business	2500	646,083	160,494	334,916	486,829	12,654	0	12,031	0	1,653,007	1,956,249
128	Other Support Services (Describe & Itemize)	2900									0	
129	Total Support Services	2000	646,083	160,494	334,916	486,829	12,654	0	12,031	0	1,653,007	1,956,249
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			53,244						53,244	67,865
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			53,244			0			53,244	67,865
137	Payments to Other Govt. Units (Out of State)	4400									0	
138	Total Payments to Other Govt Units	4000			53,244			0			53,244	67,865
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
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
144	State Aid Anticipation Certificates	5140									0	
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
146	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
147	**DEBT SERVICE - INTERST ON LONG-TERM DEBT**	5200									0	
148	**Total Debt Services**	5000						0			0	0
149	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										560,000
150	**Total Direct Disbursements/Expenditures**		646,083	160,494	388,160	486,829	12,654	0	12,031	0	1,706,251	2,584,114
151	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/**										32,998	
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						1,781,259			1,781,259	1,652,921
164	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						820,778			820,778	4,491,434
165	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400									0	
166	**Total Debt Services**	5000			0			2,602,037			2,602,037	6,144,355
167	**PROVISION FOR CONTINGENCIES (DS)**	6000										
168	**Total Disbursements/ Expenditures**				0			2,602,037			2,602,037	6,144,355
169	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(255,704)	
170												
171	**40 - TRANSPORTATION FUND (TR)**											
172	**SUPPORT SERVICES (TR)**											
173	**SUPPORT SERVICES - PUPILS**											
174	Other Support Services - Pupils (Describe & Itemize)	2190									0	10,000
175	**SUPPORT SERVICES - BUSINESS**											
176	Pupil Transportation Services	2550	287,715	16,709	481,588	57,562		1,131			844,705	891,099
177	Other Support Services (Describe & Itemize)	2900									0	
178	**Total Support Services**	2000	287,715	16,709	481,588	57,562	0	1,131	0	0	844,705	901,099
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			67,375						67,375	67,768
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			67,375			0			67,375	67,768

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	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			67,375			0			67,375	67,768
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	
200	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300									0	
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										
204	Total Disbursements/ Expenditures		287,715	16,709	548,963	57,562	0	1,131	0	0	912,080	968,867
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(256,615)	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		103,021							103,021	116,274
210	Pre-K Programs	1125		6,978							6,978	6,783
211	Special Education Programs (Functions 1200-1220)	1200		101,298							101,298	110,137
212	Special Education Programs - Pre-K	1225									0	
213	Remedial and Supplemental Programs - K-12	1250		1,868							1,868	2,705
214	Remedial and Supplemental Programs - Pre-K	1275									0	
215	Adult/Continuing Education Programs	1300									0	
216	CTE Programs	1400									0	
217	Interscholastic Programs	1500									0	
218	Summer School Programs	1600									0	
219	Gifted Programs	1650									0	
220	Driver's Education Programs	1700									0	
221	Bilingual Programs	1800		3,738							3,738	3,866
222	Truants' Alternative & Optional Programs	1900									0	
223	Total Instruction	1000		216,903							216,903	239,765
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		3,065							3,065	3,229
227	Guidance Services	2120									0	
228	Health Services	2130		20,999							20,999	21,131
229	Psychological Services	2140		2,243							2,243	2,278
230	Speech Pathology & Audiology Services	2150									0	
231	Other Support Services - Pupils (Describe & Itemize)	2190									0	
232	Total Support Services - Pupils	2100		26,307							26,307	26,638
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		9,955							9,955	9,966
235	Educational Media Services	2220									0	
236	Assessment & Testing	2230									0	
237	Total Support Services - Instructional Staff	2200		9,955							9,955	9,966

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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	**Description** (Enter Whole Dollars)	Funct #	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		292							292	306
240	Executive Administration Services	2320		15,360							15,360	14,278
241	Service Area Administrative Services	2330									0	
242	Claims Paid from Self Insurance Fund	2361									0	
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
244	Unemployment Insurance Payments	2363									0	
245	Insurance Payments (Regular or Self-Insurance)	2364									0	
246	Risk Management and Claims Services Payments	2365									0	
247	Judgment and Settlements	2366									0	
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
249	Reciprocal Insurance Payments	2368									0	
250	Legal Services	2369									0	
251	**Total Support Services - General Administration**	**2300**		15,652							15,652	14,584
252	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
253	Office of the Principal Services	2410		47,608							47,608	45,371
254	Other Support Services - School Administration (Describe & Itemize)	2490									0	
255	**Total Support Services - School Administration**	**2400**		47,608							47,608	45,371
256	**SUPPORT SERVICES - BUSINESS**											
257	Direction of Business Support Services	2510		3,279							3,279	3,974
258	Fiscal Services	2520		18,465							18,465	18,776
259	Facilities Acquisition & Construction Services	2530									0	
260	Operation & Maintenance of Plant Services	2540		165,536							165,536	174,691
261	Pupil Transportation Services	2550		51,771							51,771	56,123
262	Food Services	2560		25,939							25,939	26,305
263	Internal Services	2570									0	
264	**Total Support Services - Business**	**2500**		264,990							264,990	279,869
265	**SUPPORT SERVICES - CENTRAL**											
266	Direction of Central Support Services	2610									0	
267	Planning, Research, Development, & Evaluation Services	2620									0	
268	Information Services	2630									0	
269	Staff Services	2640									0	
270	Data Processing Services	2660		30,374							30,374	29,923
271	**Total Support Services - Central**	**2600**		30,374							30,374	29,923
272	Other Support Services (Describe & Itemize)	2900									0	
273	**Total Support Services**	**2000**		394,886							394,886	406,351
274	**COMMUNITY SERVICES (MR/SS)**	**3000**									0	
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

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	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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			611,789				0			611,789	646,116
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,314	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530					330,275				330,275	330,275
295	Other Support Services (Describe & Itemize)	2900									0	
296	Total Support Services	2000	0	0	0	0	330,275	0	0	0	330,275	330,275
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	330,275	0	0	0	330,275	330,275
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(328,775)	
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			40,000						40,000	40,000
314	Unemployment Insurance Payments	2363									0	
315	Insurance Payments (Regular or Self-Insurance)	2364			139						139	65,996
316	Risk Management and Claims Services Payments	2365									0	
317	Judgment and Settlements	2366									0	
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
319	Reciprocal Insurance Payments	2368									0	
320	Legal Services	2369									0	
321	Property Insurance (Buildings & Grounds)	2371									0	
322	Vehicle Insurance (Transporation)	2372									0	
323	Total Support Services - General Administration	2000	0	0	40,139	0	0	0	0	0	40,139	105,996
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			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	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		0	0	40,139	0	0	0	0	0	40,139	105,996
332	Excess (Deficiency) of Receipts/Revenues Over										92,325	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530									0	
338	Operation & Maintenance of Plant Services	2540									0	
339	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
340	Other Support Services (Describe & Itemize)	2900									0	
341	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
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	0	0	0	0	0	0	0	0
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

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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	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	**Total ARRA Programs**		0	0	0	0	0	0	0	0		0
35	**Ending Balance June 30, 2016**		0									

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

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

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

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	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	10,805,930	5,637,909	5,168,021	10,888,877	5,250,968
5	Operations & Maintenance	1,167,951	609,533	558,418	1,177,233	567,700
6	Debt Services **	2,345,137	1,163,129	1,182,008	2,246,430	1,083,301
7	Transportation	298,915	158,170	140,745	305,485	147,315
8	Municipal Retirement	306,875	162,579	144,296	314,000	151,421
9	Capital Improvements	0		0		0
10	Working Cash	64,854	34,169	30,685	65,993	31,824
11	Tort Immunity	132,432	67,512	64,920	130,390	62,878
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	444,390	233,397	210,993	450,776	217,379
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	306,875	162,579	144,296	314,000	151,421
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	15,873,359	8,228,977	7,644,382	15,893,184	7,664,207
20						
21	** The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.*					
22	*** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

SCHEDULE OF SHORT-TERM DEBT

Row	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

SCHEDULE OF LONG-TERM DEBT

Row	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	GO Limited Tax Capital Appreciation Bonds, 1996	04/30/96	1,288,352	2	54,717			54,717	0	0
32	GO Capital Appreciation Bonds, 2000	06/04/11	8,439,978	6	3,909,591		(1,013,676)	766,061	2,129,854	689,750
33	GO Limited Tax Working Cash Bonds, 2016A	03/07/16	2,865,000	1		2,865,000			2,865,000	2,865,000
34	GO Refunding Bonds, 2016B	03/07/16	4,080,000	3		4,080,000			4,080,000	4,080,000
35	Capital Lease 2015	03/01/15	153,095	7	113,659		(38,065)		75,594	75,594
36	Capital Lease 2016	07/10/15	502,324	7		502,324	(110,000)		392,324	392,324
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49									0	
50			17,328,749		4,077,967	7,447,324	(1,161,741)	820,778	9,542,772	8,102,668

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other Capital Lease
8. Other
9. Other

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

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	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	Account No	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3	**Cash Basis Fund Balance as of July 1, 2015**						
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		444,389			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					
10	Other Receipts (Describe & Itemize on tab "Itemization 32")	--					
11	Sale of Bonds	10, 20, 40 or 60-7200					
12	**Total Receipts**		0	444,389	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		444,389			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	10, 20, 40-2360-2370					
17	**DEBT SERVICE**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
21	**Total Debt Services**					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	–					
23	**Total Disbursements**		0	444,389	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2016**		0	0	0	0	0
25	**Reserved Fund Balance**	714					
26	**Unreserved Fund Balance**	730	0	0	0	0	0
27							

28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES** [a]		
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?		
31	If yes, list in the aggregate the following:	Total Claims Payments:	
32		Total Reserve Remaining:	
33	*Using the following categories, list all other Tort Immunity expenditures __not__*		
34	*included in line 30 above. Include the total dollar amount for each category.*		
35	**Expenditures:**		
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		
37	Unemployment Insurance Act		
38	Insurance (Regular or Self-Insurance)		
39	Risk Management and Claims Service		
40	Judgments/Settlements		
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		
43	Legal Services		
44	Principal and Interest on Tort Bonds		

46 [a] Schedules for Tort Immunity are to be completed __only if__ expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances
47 in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund __other__ than Tort Immunity Fund (80).
48 [b] 55 ILCS 5/5-1006.7

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Schedule of Capital Outlay and Depreciation

	A	B	C	D	E	F	G	H	I	J	K	L
1	Schedule of Capital Outlay and Depreciation											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Add: Depreciation Allowable 2015-2016	Less: Depreciation Deletions 2015-2016	Accumulated Depreciation Ending 6/30/16	Ending Balance Undepreciated 6/30/16
3	**Works of Art & Historical Treasures**	**210**				0					0	0
4	**Land**	**220**										
5	Non-Depreciable Land	221	1,092,698			1,092,698						1,092,698
6	Depreciable Land	222				0	50				0	0
7	**Buildings**	**230**										
8	Permanent Buildings	231	25,867,428	502,324		26,369,752	50	13,290,355	609,927		13,900,282	12,469,470
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,116,298			1,116,298	20	615,922	43,408		659,330	456,968
11	**Capitalized Equipment**	**250**										
12	10 Yr Schedule	251	2,266,349			2,266,349	10	1,964,310	68,125		2,032,435	233,914
13	5 Yr Schedule	252	134,545			134,545	5	134,545	0		134,545	0
14	3 Yr Schedule	253				0	3				0	0
15	**Construction in Progress**	**260**		300,524		300,524	--					300,524
16	**Total Capital Assets**	**200**	30,477,318	802,848	0	31,280,166		16,005,132	721,460	0	16,726,592	14,553,574
17	**Non-Capitalized Equipment**	**700**				93,727	10		9,373			
18	**Allowable Depreciation**								730,833			

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	A	B	C	D	E	F
1		**ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)**				
2		*This schedule is completed for school districts only.*				
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	$	14,617,695
9	O&M	Expenditures 15-22, L150		Total Expenditures		1,706,251
10	DS	Expenditures 15-22, L168		Total Expenditures		2,602,037
11	TR	Expenditures 15-22, L204		Total Expenditures		912,080
12	MR/SS	Expenditures 15-22, L288		Total Expenditures		611,789
13	TORT	Expenditures 15-22, L331		Total Expenditures		40,139
14				**Total Expenditures**	$	**20,489,991**
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		95,654
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		0
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		22,817
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		1,982,275
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		0
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		81,696
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		53,244
58	O&M	Expenditures 15-22, L150, Col G	-	Capital Outlay		12,654
59	O&M	Expenditures 15-22, L150, Col I	-	Non-Capitalized Equipment		12,031
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		820,778
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		67,375
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		6,978
68	MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 15-22, L218, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 15-22, L274, Col K	3000	Community Services		0
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)**	$	**3,155,502**
76				**Total Operating Expenses Regular K-12 (Line 14 minus Line 75)**		17,334,489
77				**9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12**		1,449.56
78				**Estimated OEPP (Line 76 divided by Line 77)**	$	**11,958.45**
79						

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	A	B	C	D	E	F
1		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)				
2		*This schedule is completed for school districts only.*				
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)	$	42,415
84	TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		3,294
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
86	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
87	TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
88	TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
89	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
91	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
92	TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service		195,790
94	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income		51,394
95	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks		162,687
96	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		0
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks		0
98	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		0
99	ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		0
100	ED-O&M	Revenues 9-14, L95, Col C,D	1910	Rentals		61,540
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		652,964
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education		1,264
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		4,763
107	ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast		586
108	ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		0
109	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		0
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		307,096
111	ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants		964
112	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy		0
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education		0
114	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		0
115	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
116	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
117	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		0
118	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant		0
119	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
120	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success		0
122	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools		0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects		0
124	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
125	ED	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)		0
126	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V		0
128	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service		88,323
129	ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I		122,536
130	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	-	Total Title IV		0
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		357,682
132	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
133	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
134	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
135	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins		0
160	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments		0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top		0
162	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		0
163	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate		0
164	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		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		68,856
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		17,905
172	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		355,925
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)		0
174						
175				**Total Deductions for PCTC Computation Line 83 through Line 173**	$	**2,495,984**
176				**Net Operating Expense for Tuition Computation (Line 76 minus Line 175)**		14,838,505
177				**Total Depreciation Allowance (from page 27, Col I)**		730,833
178				**Total Allowance for PCTC Computation (Line 176 minus Line 177)**		15,569,338
179				**9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))**		1,449.56
180				**Total Estimated PCTC (Line 178 divided by Line 179) ***	$	**10,740.73**
181						
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					

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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	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)***							
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) *Must be less than (P16, Col E-F, L62)*				127,436			
11	Value of Commodities Received for Fiscal Year 2016 *(Include the value of commodities when determining if a Single Audit is required)*							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	**SECTION II**							
16	**Estimated Indirect Cost Rate for Federal Programs**							
17				**Restricted Program**		**Unrestricted Program**		
18			**Function**	**Indirect Costs**	**Direct Costs**	**Indirect Costs**	**Direct Costs**	
19	**Instruction**		1000		8,712,660		8,712,660	
20	**Support Services:**							
21	Pupil		2100		590,751		590,751	
22	Instructional Staff		2200		419,475		419,475	
23	General Admin.		2300		482,612		482,612	
24	School Admin		2400		939,263		939,263	
25	**Business:**							
26	Direction of Business Spt. Srv.		2510	67,702	0	67,702	0	
27	Fiscal Services		2520	144,725	0	144,725	0	
28	Oper. & Maint. Plant Services		2540		2,101,728	2,101,728	0	
29	Pupil Transportation		2550		896,476		896,476	
30	Food Services		2560		216,291		216,291	
31	Internal Services		2570	0	0	0	0	
32	**Central:**							
33	Direction of Central Spt. Srv.		2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0	
35	Information Services		2630		44,351		44,351	
36	Staff Services		2640	1,812	0	1,812	0	
37	Data Processing Services		2660	909,209	0	909,209	0	
38	**Other:**		2900		0		0	
39	**Community Services**		3000		22,817		22,817	
40	**Total**			1,123,448	14,426,424	3,225,176	12,324,696	
41				**Restricted Rate**		**Unrestricted Rate**		
42				Total Indirect Costs:	1,123,448	Total Indirect costs:	3,225,176	
43				Total Direct Costs:	14,426,424	Total Direct Costs:	12,324,696	
44				=	**7.79%**	=	**26.17%**	
45								

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

Fiscal Year Ending June 30, 2016

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

0

0

	A	B	C	D	E
8	☐ *Check if the schedule is not applicable.*	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
10	**Service or Function** (***Check all that apply***)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning				
12	Custodial Services	X	X	X	Mokena Park District
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services	X	X	X	North Illinois Independent Purchasing Cooperative
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance	X	X	X	Illinois Public Risk Fund & CLIC
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives	X	X	X	Lincoln-Way Area Special Education District #843
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation	X	X	X	Lincoln-Way High School/Gas for buses & district vehicles
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other	X	X	X	Lincoln-Way High School/ Shared Paper Bid

Additional space for Column (D) - Barriers to Implementation:

Additional space for Column (E) - Name of LEA :

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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: Mokena School District 159
RCDT Number: 56-099-1590-02

Description	Funct. No.	Actual Expenditures, Fiscal Year 2016 (10) Educational Fund	Actual FY2016 (20) Operations & Maintenance Fund	Actual FY2016 Total	Budgeted Expenditures, Fiscal Year 2017 (10) Educational Fund	Budgeted FY2017 (20) Operations & Maintenance Fund	Budgeted FY2017 Total
1. Executive Administration Services	2320	320,437		320,437	338,750		338,750
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	64,423	0	64,423	70,621		70,621
5. Internal Services	2570	0		0			0
6. Direction of Central Support Services	2610	0		0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		384,860	0	384,860	409,371	0	409,371
9. Percent Increase (Decrease) for FY2017 (Budgeted) over FY2016 (Actual)							6%

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

10/26/16
Date

Omar Castillo
Contact Name

708-342-4910
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.

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

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

1. Accounts Summary 7-8- Educational Fund- Acct #8890- $148,065 Capital Lease Principal Payments
2. Accounts Summary 7-8- Debt Service Fund- Acct #8890- $3,543,439 Payment to Escrow Agent
3. Revenues Page 9-14- Education Fund- Acct #1690- $9,555 Trintiy Lunches, $5,385 Miscellaneous Revenue Deposits
4. Revenues Page 9-14- Education Fund- Acct #1790- $4,587 Revtrak Handling Fees
5. Revenues Page 9-14- Education Fund- Acct #1999- $20,160 Miscellaneous Revenue Deposits
6. Revenues Page 9-14- Transportation Fund- Acct #1999- $700 Miscellaneous Transportation Revenue
7. Long-Term Debt 25- Other Decrease- $1,013,676 Payment to Escrow Agent
8. Long-Term Debt 25- Other Decrease- $148,065 Principal Payment by General Fund- See #1 Above

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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)

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[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.