

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

School District
 Joint Agreement

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

05-016-8070-60

CASH
 ACCRUAL

Accounting Basis:

Certified Public Accountant Information

County Name:

Cook

Name of School District/Joint Agreement:

Niles Township District for Special Education #807

Address:

8701 Menard Ave

City:

Morton Grove

Email Address:

kgavin@kisdse.org

Zip Code:

60053

Filing Status:

Submit electronic AFR directly to ISBE

Click on the Link to Submit:

[Send ISBE a File](#)

Name of Auditing Firm:

RSM US LLP

Name of Audit Manager:

John George

Address:

One South Wacker Drive, Suite 800

City:

Chicago

State:

IL

Phone Number:

312-634-3400

IL License Number (9 digit):

066-003346

Zip Code:

60606

Fax Number:

312-634-3410

Expiration Date:

Email Address:

john.george@samus.com

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified

Adverse

Disclaimer

Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)
Name of Township: **Niles**

Single Audit Status:

YES NO Are Federal expenditures greater than \$750,000?

YES NO Is all Single Audit Information completed and attached?

YES NO Were any financial statement or federal awards findings issued?

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print):

Ms. Tarin Kendrick

Email Address:

tkendrick@nidsse.org

Telephone:

847-965-9040

Fax Number:

847-965-0003

Signature & Date:

Township Treasurer Name (Type or Print):

Martin Paltzer

Email Address:

marty@nltst.org

Telephone:

847-965-0034

Fax Number:

847-965-0039

Signature & Date:

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

Email Address:

Telephone:

Signature & Date:

Fax Number:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
ISBE Form SDB50-35/JA50-60 (09/16, Revised 7/1/2016)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, 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
supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: *CD/Disk no longer accepted.*

* AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
 Note: *Adobe Acrobat (*.pdf) files cannot be embedded if you do not have the software. Simply attach files as separate docs in the Attachment*

	A	B	C	D	E	F	G	H	I	J	K	L	M																								
1	FINANCIAL PROFILE INFORMATION																																				
2																																					
3	<i>Required to be completed for School Districts only.</i>																																				
4																																					
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																																				
6																																					
7	Tax Year <u>2015</u> Equalized Assessed Valuation (EAV):																																				
8																																					
9	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">Educational</td> <td style="width: 25%; text-align: center;">Operations & Maintenance</td> <td style="width: 25%; text-align: center;">Transportation</td> <td style="width: 25%; text-align: center;">Combined Total</td> <td style="width: 25%; text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td style="text-align: center;">+</td> <td style="text-align: center;">+</td> <td style="text-align: center;">=</td> <td style="text-align: center;">0.000000</td> <td></td> </tr> </table>														Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s):	+	+	=	0.000000													
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																																
Rate(s):	+	+	=	0.000000																																	
10																																					
11																																					
12																																					
13	B. Results of Operations *																																				
14																																					
15	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">Receipts/Revenues</td> <td style="width: 25%; text-align: center;">Disbursements/ Expenditures</td> <td style="width: 25%; text-align: center;">Excess/ (Deficiency)</td> <td style="width: 25%; text-align: center;">Fund Balance</td> </tr> <tr> <td></td> <td style="text-align: center;">12,711,380</td> <td style="text-align: center;">12,553,699</td> <td style="text-align: center;">157,681</td> <td style="text-align: center;">9,404,228</td> </tr> </table>														Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance		12,711,380	12,553,699	157,681	9,404,228														
	Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance																																	
	12,711,380	12,553,699	157,681	9,404,228																																	
16																																					
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																																				
18																																					
19																																					
20	C. Short-Term Debt **																																				
21	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">CPPRT Notes</td> <td style="width: 25%; text-align: center;">TAWs</td> <td style="width: 25%; text-align: center;">TANs</td> <td style="width: 25%; text-align: center;">TO/EMP. Orders</td> <td style="width: 25%; text-align: center;">GSA Certificates</td> </tr> <tr> <td></td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> </tr> <tr> <td style="text-align: center;">Other</td> <td colspan="2" style="text-align: center;">Total</td> <td colspan="3"></td> </tr> <tr> <td></td> <td style="text-align: center;">0 =</td> <td style="text-align: center;">0</td> <td colspan="3"></td> </tr> </table>														CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates		0 +	0 +	0 +	0 +	0 +	Other	Total						0 =	0			
	CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates																																
	0 +	0 +	0 +	0 +	0 +																																
Other	Total																																				
	0 =	0																																			
22																																					
23																																					
24																																					
25	** The numbers shown are the sum of entries on page 25.																																				
26																																					
27																																					
28	D. Long-Term Debt																																				
29	Check the applicable box for long-term debt allowance by type of district.																																				
30																																					
31	a. 6.9% for elementary and high school districts, Enter x in a.or b.																																				
32	b. 13.8% for unit districts.																																				
33																																					
34	Long-Term Debt Outstanding:																																				
35																																					
36	c. Long-Term Debt (Principal only) Acct																																				
37	Outstanding:..... 511 0																																				
38																																					
39																																					
40	E. Material Impact on Financial Position																																				
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																																				
42	Attach sheets as needed explaining each item checked.																																				
43																																					
44	Pending Litigation																																				
45	Material Decrease in EAV																																				
46	Material Increase/Decrease in Enrollment																																				
47	Adverse Arbitration Ruling																																				
48	Passage of Referendum																																				
49	Taxes Filed Under Protest																																				
50	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																																				
51	Other Ongoing Concerns (Describe & Itemize)																																				
52																																					
53	Comments:																																				
54																																					
55																																					
56																																					
57																																					
58																																					
59																																					
60																																					
61																																					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: Niles Township District for Special Education #807
District Code: 05-016-8070-60
County Name: Cook

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total	9,404,228.00	Ratio	0.740	Score Weight	0.35
	12,711,380.00			Value	1.40
	0.00				

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

Total	12,553,699.00	Ratio	0.988	Score Adjustment	0
	12,711,380.00			Weight	0.35
	0.00		0	Value	1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & O5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total	8,179,826.00	Days	234.57	Score Weight	0.10
	34,871.39			Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total	Funds 10, 20 & 40	Percent	#DIV/0!	Score Weight	0.10
	(85 x EAV) x Sum of Combined Tax Rates			Value	#DIV/0!

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)
 Total Long-Term Debt Allowed (P3, Cell H31)

Total	0.00	Percent	#VALUE!	Score Weight	0.10
	Enter x in a or b.			Value	#VALUE!

Total Profile Score: #DIV/0! *

Estimated 2017 Financial Profile Designation: #DIV/0!

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

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	CURRENT ASSETS (100)										
3	Cash (Accounts 111 through 115) ¹	120	8,179,826								
4	Investments	130									
5	Taxes Receivable	140									
6	Intelfund Receivables	150	1,197,739								
7	Intergovernmental Accounts Receivable	160	8,513								
8	Other Receivables	170									
9	Inventory	180	20,619								
10	Prepaid Items	190									
11	Other Current Assets (Describe & Itemize)										
12	Total Current Assets		9,406,697	0	0	0	0	0	0	0	0
13											
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	Intelfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	1,415								
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	1,054								
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		2,469	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	714									
38	Reserved Fund Balance	730	9,404,228								
39	Unreserved Fund Balance										
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		9,406,697	0	0	0	0	0	0	0	0

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

	A				B		L		M		N	
	ASSETS (Enter Whole Dollars)				Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt				
1												
2	CURRENT ASSETS (100)											
3	Cash (Accounts 111 through 115) ¹					22,372						
4	Investments	120										
5	Taxes Receivable	130										
6	Interfund Receivables	140										
7	Intergovernmental Accounts Receivable	150										
8	Other Receivables	160										
9	Inventory	170										
10	Prepaid Items	180										
11	Other Current Assets (Describe & Itemize)	190										
12	Total Current Assets					22,372						
13	CAPITAL ASSETS (200)											
14	Works of Art & Historical Treasures	210										
15	Land	220										
16	Building & Building Improvements	230										
17	Site Improvements & Infrastructure	240										
18	Capitalized Equipment	250										
19	Construction in Progress	260										
20	Amount Available in Debt Service Funds	340										
21	Total Capital Assets							0			0	
22	CURRENT LIABILITIES (400)											
23	Interfund Payables	410										
24	Intergovernmental Accounts Payable	420										
25	Other Payables	430										
26	Contracts Payable	440										
27	Loans Payable	460										
28	Salaries & Benefits Payable	470										
29	Payroll Deductions & Withholdings	480										
30	Deferred Revenues & Other Current Liabilities	490										
31	Due to Activity Fund Organizations	493										
32	Total Current Liabilities					22,372						
33	LONG-TERM LIABILITIES (500)											
34	Long-Term Debt Payable (General Obligation, Revenue, Other)	511										0
35	Total Long-Term Liabilities											0
36	Reserved Fund Balance	714										
37	Unreserved Fund Balance	730										
38	Investment in General Fixed Assets											
39	Total Liabilities and Fund Balance					22,372		0				0
40												
41												

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	9,230,098	0	0	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	879,287	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,601,995	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		12,711,380	0	0	0	0	0	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,798,861	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		15,510,241	0	0	0	0	0	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	6,724,883	0	0	0	0	0	0	0	0
13	Support Services	2000	5,584,191	0	0	0	0	0	0	0	0
14	Community Services	3000	86,727	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	157,898	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	0	0	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		12,553,699	0	0	0	0	0	0	0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,798,861	0	0	0	0	0	0	0	0
19	Total Disbursements/Expenditures		15,352,560	0	0	0	0	0	0	0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		157,681	0	0	0	0	0	0	0	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	7110	0	0	0	0	0	0	0	0
25	Abatement of the Working Cash Fund ¹²	7110	7110	0	0	0	0	0	0	0	0
26	Transfer of Working Cash Fund Interest	7120	7120	0	0	0	0	0	0	0	0
27	Transfer Among Funds	7130	7130	0	0	0	0	0	0	0	0
28	Transfer of Interest	7140	7140	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150	7150	0	0	0	0	0	0	0	0
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	7160	0	0	0	0	0	0	0	0
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	7170	0	0	0	0	0	0	0	0
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	7210	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	7220	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	7230	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	7300	0	0	0	0	0	0	0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	7400	0	0	0	0	0	0	0	0
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500	7500	0	0	0	0	0	0	0	0
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	7600	0	0	0	0	0	0	0	0
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	7700	0	0	0	0	0	0	0	0
41	Transfer to Capital Projects Fund	7800	7800	0	0	0	0	0	0	0	0
42	ISBE Loan Proceeds	7900	7900	0	0	0	0	0	0	0	0
43	Other Sources Not Classified Elsewhere	7980	7980	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8/100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150									
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160							0		
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on Capital Leases	8410									0
54	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									0
55	Other Revenues Pledged to Pay Principal on Capital Leases	8430									0
56	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									0
57	Taxes Pledged to Pay Interest on Capital Leases	8510									0
58	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									0
59	Other Revenues Pledged to Pay Interest on Capital Leases	8530									0
60	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									0
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									0
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									0
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									0
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									0
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									0
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									0
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									0
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									0
69	Taxes Transferred to Pay for Capital Projects	8810									0
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									0
71	Other Revenues Pledged to Pay for Capital Projects	8830									0
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									0
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									0
74	Other Uses Not Classified Elsewhere	8990									0
75	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)										
78	Expenditures/Disbursements and Other Uses of Funds		157,681	0	0	0	0	0	0	0	0
79	Fund Balances - July 1, 2015		9,246,547								
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2016		9,404,228	0	0	0	0	0	0	0	0

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

A	Description (Enter Whole Dollars)	B Acct #	C Educational (10)	D Operations & Maintenance (20)	E Debt Services (30)	F Transportation (40)	G Municipal Retirement/ Social Security (50)	H Capital Projects (60)	I Working Cash (70)	J Total (80)	K Fire Prevention & Safety (90)
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	Designated Purposes Levies (1110-1120) ⁷	1100									
5	Leasing Purposes Levy ⁸	1130									
6	Special Education Purposes Levy	1140									
7	FICA/Medicare Only Purposes Levies	1150									
8	Area Vocational Construction Purposes Levy	1160									
9	Summer School Purposes Levy	1170									
10	Other Tax Levies (Describe & Itemize)	1190									
11	Total Ad Valorem Taxes Levied By District		0	0	0	0	0	0	0	0	0
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1200									
14	Payments from Local Housing Authorities	1210									
15	Corporate Personal Property Replacement Taxes ⁹	1220									
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1230									
17	Total Payments in Lieu of Taxes	1290	0	0	0	0	0	0	0	0	0
18	TUITION										
19	Regular - Tuition from Pupils or Parents (In State)	1300									
20	Regular - Tuition from Other Districts (In State)	1311									
21	Regular - Tuition from Other Sources (In State)	1312									
22	Regular - Tuition from Other Sources (Out of 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	308,470								
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	8,680,287								
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		8,988,757								
TRANSPORTATION FEES											
41	Regular - Transp Fees from Pupils or Parents (In State)	1400									
42	Regular - Transp Fees from Other Districts (In State)	1411									
43	Regular - Transp Fees from Other Sources (In State)	1412									
44	Regular - Transp Fees from Other Sources (Out of State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									

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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	CTE - Transp Fees from Other Districts (In State)	1432									
52	CTE - Transp Fees from Other Sources (In State)	1433									
53	CTE - Transp Fees from Other Sources (Out of State)	1434									
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
55	Special Ed - Transp Fees from Other Districts (In State)	1442									
56	Special Ed - Transp Fees from Other Sources (In State)	1443									
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
58	Adult - Transp Fees from Pupils or Parents (In State)	1451									
59	Adult - Transp Fees from Other Districts (In State)	1452									
60	Adult - Transp Fees from Other Sources (In State)	1453									
61	Adult - Transp Fees from Other Sources (Out of State)	1454									
62	Total Transportation Fees					0					
63	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	188,375								
65	Gain or Loss on Sale of Investments	1520									
66	Total Earnings on Investments		188,375	0	0	0	0	0	0	0	0
67	FOOD SERVICE	1600									
68	Sales to Pupils - Lunch	1611									
69	Sales to Pupils - Breakfast	1612									
70	Sales to Pupils - A la Carte	1613									
71	Sales to Pupils - Other (Describe & Itemize)	1614									
72	Sales to Adults	1620									
73	Other Food Service (Describe & Itemize)	1690									
74	Total Food Service			0							
75	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
76	Admissions - Athletic	1711									
77	Admissions - Other (Describe & Itemize)	1719									
78	Fees	1720									
79	Book Store Sales	1730									
80	Other District/School Activity Revenue (Describe & Itemize)	1790									
81	Total District/School Activity Income			0	0						
82	TEXTBOOK INCOME	1800									
83	Rentals - Regular Textbooks	1811									
84	Rentals - Summer School Textbooks	1812									
85	Rentals - Adult/Continuing Education Textbooks	1813									
86	Rentals - Other (Describe & Itemize)	1819									
87	Sales - Regular Textbooks	1821									
88	Sales - Summer School Textbooks	1822									
89	Sales - Adult/Continuing Education Textbooks	1823									
90	Sales - Other (Describe & Itemize)	1829									
91	Other (Describe & Itemize)	1890									
92	Total Textbook Income			0							
93	OTHER REVENUE FROM LOCAL SOURCES	1900									
94	Rentals	1910									
95	Contributions and Donations from Private Sources	1920									
96	Impact Fees from Municipal or County Governments	1930									
97	Services Provided Other Districts	1940									
98	Refund of Prior Years Expenditures	1950									
99	Payments of Surplus Moneys from TIF Districts	1960									
100	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
Description (Enter Whole Dollars)		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
1	2		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
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	52,966								
108	Total Other Revenue from Local Sources		52,966								
109	Total Receipts/Revenues from Local Sources	1000	9,230,098	0	0	0	0	0	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)											
110	Flow-through Revenue from State Sources	2100									
111	Flow-through Revenue from Federal Sources	2200									
112	Other Flow-Through (Describe & Itemize)	2300									
113	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
RECEIPTS/REVENUES FROM STATE SOURCES (3000)											
UNRESTRICTED GRANTS-IN-AID (3001-3099)											
116	General State Aid- Sec. 18-8.05	3001									
117	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		0	0	0	0	0	0	0	0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION											
123	Special Education - Private Facility Tuition	3100									
124	Special Education - Funding for Children Requiring Sp ED Services	3105									
125	Special Education - Personnel	3110	879,287								
126	Special Education - Orphanage - Individual	3120									
127	Special Education - Orphanage - Summer Individual	3130									
128	Special Education - Summer School	3145									
129	Special Education - Other (Describe & Itemize)	3199									
130	Total Special Education		879,287	0	0	0	0	0	0	0	0
131	CAREER AND TECHNICAL EDUCATION (CTE)										
132	CTE - Technical Education - Tech Prep	3200									
133	CTE - Secondary Program Improvement (CTE)	3220									
134	CTE - WECEP	3225									
135	CTE - Agriculture Education	3235									
136	CTE - Instructor Practicum	3240									
137	CTE - Student Organizations	3270									
138	CTE - Other (Describe & Itemize)	3299									
139	Total Career and Technical Education		0	0	0	0	0	0	0	0	0
140	BILINGUAL EDUCATION										
141	Bilingual Ed - Downstate - TPI and TBE	3305									
142	Bilingual Education Downstate - Transitional Bilingual Education	3310									
143	Total Bilingual Ed		0	0	0	0	0	0	0	0	0
144											

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

	A	B	C	D	E	F	G	H	I	J	K
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2											
145	State Free Lunch & Breakfast	3360									
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									
152	Transportation - Special Education	3510									
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		0	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Tuuant 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		879,287	0	0	0	0	0	0	0	0
173	Total Receipts from State Sources		879,287	0	0	0	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	0	0	0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI	4100									
187	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105									

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

	A	B	C	D	E	F	G	H	I	J	K
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Total	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
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									
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		0				0				
202	TITLE I										
203	Title I - Low Income	4300									
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		0	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	57,213								
219	Fed - Spec Education - Preschool Discretionary	4605									
220	Fed - Spec Education - IDEA - Flow Through	4620	2,293,154								
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		2,350,367	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	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									
240	ARRA - McKinney - Vento Homeless Education	4862									

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

	A	B	C	D	E	F	G	H	I	J	K
		Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
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	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 (LPLEP)	4908									
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									
269	Federal Charter Schools	4980									
270	Medical Matching Funds - Administrative Outreach	4981	49,098								
271	Medical Matching Funds - Fee-for-Service Program	4992	202,530								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)		4999								
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,601,995	0	0	0	0	0	0	0	0
274	Total Receipts/Revenues from Federal Sources		2,601,995	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		12,711,380	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100									0
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125									0
8	Special Education Programs (Functions 1200-1220)	1200	4,641,638	1,326,213	410,635	66,787	36,370				6,481,643
9	Special Education Programs Pre-K	1225	46,040	3,962							50,002
10	Remedial and Supplemental Programs K-12	1250									0
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Intercholastic Programs	1500									0
15	Summer School Programs	1600	167,715	12,267	9,600	3,656					193,238
16	Gifted Programs	1650									0
17	Drivers Education Programs	1700									0
18	Bilingual Programs	1800									0
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	Intercholastic 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 Programs - Private Tuition	1922									0
33	Total Instruction ¹⁶	1000	4,855,393	1,342,442	420,235	70,443	36,370	0	0	0	6,724,883
34	SUPPORT SERVICES (ED)	2000									
35	SUPPORT SERVICES - PUPILS										
36	Attendance & Social Work Services	2110	146,422	12,985	425	133					159,965
37	Guidance Services	2120									0
38	Health Services	2130	899,137	229,991	2,438	2,835					1,134,401
39	Psychological Services	2140	290,041	51,769	556	732					343,098
40	Speech Pathology & Audiology Services	2150	555,857	81,972	2,869	7,144	12,257				660,099
41	Other Support Services - Pupils (Describe & Itemize)	2190									0
42	Total Support Services - Pupils	2100	1,891,457	376,717	6,288	10,844	12,257	0	0	0	2,297,563
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
44	Improvement of Instruction Services	2210	10,618	976	75,685	14,194	549				102,022
45	Educational Media Services	2220									0
46	Assessment & Testing	2230			27,834						27,834
47	Total Support Services - Instructional Staff	2200	10,618	976	103,519	14,194	549	0	0	0	129,856
48	SUPPORT SERVICES - GENERAL ADMINISTRATION										
49	Board of Education Services	2310									117,580
50	Executive Administration Services	2320	395,231	84,052	112,252	5,328					490,477
51	Special Area Administration Services	2330			11,142	52					0
52	Tort Immunity Services	2360 - 2370									0
53	Total Support Services - General Administration	2300	395,231	84,052	123,394	5,380	0	0	0	0	608,057

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
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION										
54	Office of the Principal Services	2410	185,887	28,975	31,883	9,283	1,560				257,588
55	Other Support Services - School Admin (Describe & Itemize)	2490									0
57	Total Support Services - School Administration	2400	185,887	28,975	31,883	9,283	1,560	0	0	0	257,588
58	SUPPORT SERVICES - BUSINESS										
59	Direction of Business Support Services	2510									0
60	Fiscal Services	2520	181,916	45,190	917	344					228,367
61	Operation & Maintenance of Plant Services	2540	184,229	54,654	98,928	131,344	1,327,972				1,797,127
62	Pupil Transportation Services	2550	50,425	17,260		1,599					69,284
63	Food Services	2560									0
64	Internal Services	2570			10,161	1,404					11,565
65	Total Support Services - Business	2500	416,570	117,104	110,006	134,691	1,327,972	0	0	0	2,106,343
66	SUPPORT SERVICES - CENTRAL										
67	Direction of Central Support Services	2610									0
68	Planning, Research, Development, & Evaluation Services	2620									0
69	Information Services	2630				12,652					12,652
70	Staff Services	2640									0
71	Data Processing Services	2660	77,098	26,339	67,770	925					172,132
72	Total Support Services - Central	2600	77,098	26,339	67,770	13,577	0	0	0	0	184,784
73	Other Support Services (Describe & Itemize)	2900									0
74	Total Support Services (ED)	2000	2,976,861	634,163	442,860	187,969	1,342,338	0	0	0	5,584,191
75	COMMUNITY SERVICES (ED)	3000	72,413	11,411	2,871	32					86,727
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			157,898						157,898
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			157,898			0			157,898
85	Payments for Regular Programs - Tuition	4210									0
86	Payments for Special Education Programs - Tuition	4220									0
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0
88	Payments for CTE Programs - Tuition	4240									0
89	Payments for Community College Programs - Tuition	4270									0
90	Payments for Other Programs - Tuition	4280									0
91	Other Payments to In-State Govt Units	4290									0
92	Total Payments to Other Govt Units - Tuition (In State)	4200						0			0
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
Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1										
2										
96		4340								0
97		4370								0
98		4380								0
99		4390								0
100		4300								0
101		4400								0
102		4000								0
103		5000								157,898
104										
105		5110								0
106		5120								0
107		5130								0
108		5140								0
109		5150								0
110		5100								0
111		5200								0
112		5000								0
113		6000								0
114		7,904,667								12,553,699
115										
116										157,681
117										
118		2000								0
119		2190								0
120		2510								0
121		2530								0
122		2540								0
123		2550								0
124		2560								0
125		2900								0
126		2000								0
127		3000								0
128		4000								0
129		4120								0
130		4140								0
131		4190								0
132		4100								0
133		4400								0
134		4000								0
135		5000								0
136		5110								0
137		5120								0
138										0
139										0
140										0
141										0
142										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
	Description (Enter Whole Dollars)	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2											
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
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200								0	0
148	Total Debt Services	5000								0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000									0
150	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										0
152											
153	30 - DEBT SERVICES (DS)										
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									0
155	DEBT SERVICES (DS)	5000									0
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										
157	Tax Anticipation Warrants	5110									0
158	Corporate Personal Prop. Repl. Tax Anticipation Notes	5120									0
159	State Aid Anticipation Certificates	5130									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5140									0
161	Total Debt Services - Interest On Short-Term Debt	5150									0
162	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5100								0	0
163	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5200									0
164	DEBT SERVICES - OTHER (Describe & Itemize)	5300									0
165	Total Debt Services	5400									0
166	PROVISION FOR CONTINGENCIES (DS)	5000									0
167	Total Disbursements/ Expenditures	6000									0
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
169											
170											
171	40 - TRANSPORTATION FUND (TR)										
172	SUPPORT SERVICES (TR)										
173	SUPPORT SERVICES - PUPILS										
174	Other Support Services - Pupils (Describe & Itemize)	2190									0
175	SUPPORT SERVICES - BUSINESS										
176	Pupil Transportation Services	2550									0
177	Other Support Services (Describe & Itemize)	2900									0
178	Total Support Services	2000		0	0	0	0	0	0	0	0
179	COMMUNITY SERVICES (TR)	3000									0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										
182	Payments for Regular Programs	4110									0
183	Payments for Special Education Programs	4120									0
184	Payments for Adult/Continuing Education Programs	4130									0
185	Payments for CTE Programs	4140									0
186	Payments for Community College Programs	4170									0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0
188	Total Payments to Other Govt. Units (In-State)	4100									0

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
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
1											
2											
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0
190	Total Payments to Other Govt Units	4000									0
191	DEBT SERVICES (TR)	6000									0
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
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			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
203	PROVISION FOR CONTINGENCIES (TR)	6000									0
204	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
206											0
207											0
208	INSTRUCTION (MR/SS)	1000									0
209	Regular Programs	1100									0
210	Pre-K Programs	1125									0
211	Special Education Programs (Functions 1200-1220)	1200									0
212	Special Education Programs - Pre-K	1225									0
213	Remedial and Supplemental Programs - K-12	1250									0
214	Remedial and Supplemental Programs - Pre-K	1275									0
215	Adult/Continuing Education Programs	1300									0
216	CTE Programs	1400									0
217	Interscholastic Programs	1500									0
218	Summer School Programs	1600									0
219	Gifted Programs	1650									0
220	Driver's Education Programs	1700									0
221	Bilingual Programs	1800									0
222	Truants' Alternative & Optional Programs	1900									0
223	Total Instruction	1000		0							0
224	SUPPORT SERVICES (MR/SS)	2000									0
225	SUPPORT SERVICES - PUPILS										
226	Attendance & Social Work Services	2110									0
227	Guidance Services	2120									0
228	Health Services	2130									0
229	Psychological Services	2140									0
230	Speech Pathology & Audiology Services	2150									0
231	Other Support Services - Pupils (Describe & Itemize)	2190									0
232	Total Support Services - Pupils	2100		0							0
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF										
234	Improvement of Instruction Services	2210									0
235	Educational Media Services	2220									0
236	Assessment & Testing	2230									0
237	Total Support Services - Instructional Staff	2200		0							0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1											
2	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Services - Interest	5000									0
286	PROVISION FOR CONTINGENCIES (MR/RS)	6000									0
287	Total Disbursements/Expenditures			0							0
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
289											0
290											0
291	60 - CAPITAL PROJECTS (CP)										
292	SUPPORT SERVICES (CP)	2000									0
293	SUPPORT SERVICES - BUSINESS										
294	Facilities Acquisition and Construction Services	2530									0
295	Other Support Services (Describe & Itemize)	2900									0
296	Total Support Services	2000	0	0	0	0	0	0	0	0	0
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									0
298	PAYMENTS TO OTHER GOVT UNITS (In-State)	4100									0
299	Payments to Other Govt Units (In-State)	4120									0
300	Payments for Special Education Programs	4140									0
301	Payments for CTE Programs	4190									0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4000									0
303	Total Payments to Other Govt Units	4000			0				0		0
304	PROVISION FOR CONTINGENCIES (\$&C/I)	6000									0
305	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
307											0
308											0
309											0
310	70 - WORKING CASH (WC)										
311	80 - TORT FUND (TF)										
312	SUPPORT SERVICES - GENERAL ADMINISTRATION	2361									0
313	Claims Paid from Self Insurance Fund	2362									0
314	Workers' Compensation or Workers' Occupation Disease Acts Payments	2363									0
315	Unemployment Insurance Payments	2364									0
316	Insurance Payments (Regular or Self-Insurance)	2365									0
317	Risk Management and Claims Services Payments	2366									0
318	Judgment and Settlements	2367									0
319	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368									0
320	Reciprocal Insurance Payments	2369									0
321	Legal Services	2371									0
322	Property Insurance (Buildings & Grounds)	2372									0
323	Vehicle Insurance (Transportation)	2000									0
324	Total Support Services - General Administration	5000	0	0	0	0	0	0	0	0	0
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
Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)
1										
2										
328	5150									0
329	5000									0
330	6000									0
331		0	0	0	0	0	0	0	0	0
332										0
334										0
335	2000									0
336	2530									0
337	2540									0
338	2500	0	0	0	0	0	0	0	0	0
339	2900									0
340	2000	0	0	0	0	0	0	0	0	0
341	4000									0
342	4190									0
343	4000									0
344	5000									0
345	5110									0
346	5150									0
347	5100									0
348	5200									0
349	5300									0
350	5000									0
351	6000									0
352		0	0	0	0	0	0	0	0	0
353										0
354										0
355										0

	A	B	C	D	E	F	G	H	I	J	K	L
Schedule of Capital Outlay and Depreciation												
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Add: Depreciation Allowable 2015-2016	Less: Depreciation Deletions 2015-2016	Accumulated Depreciation Ending 6/30/16	Ending Balance Undepreciated 6/30/16
1	Works of Art & Historical Treasures	210				0					0	0
2	Land	220										
3	Non-Depreciable Land	221	159,845			159,845						159,845
4	Depreciable Land	222				0					0	0
5	Buildings	230										
6	Permanent Buildings	231	2,574,873	1,333,824		3,908,697	50	1,088,196	126,285		1,214,481	2,694,216
7	Temporary Buildings	232				0	20				0	0
8	Improvements Other than Buildings (Infrastructure)	240	561,143			561,143	20	374,544	27,149		401,693	159,450
9	Capitalized Equipment	250										
10	10 Yr. Schedule	251	857,127	13,897	11,500	859,524	10	580,533	64,717	11,500	633,750	225,774
11	5 Yr. Schedule	252				0	5				0	0
12	3 Yr. Schedule	253				0	3				0	0
13	Construction in Progress	260				0	--					0
14	Total Capital Assets	200	4,152,988	1,347,721	11,500	5,489,209		2,043,273	218,151	11,500	2,249,924	3,239,285
15	Non-Capitalized Equipment	700				0						
16	Allowable Depreciation						10		218,151			
17												
18									218,151			

1	2	3	4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount
1							
2	This schedule is completed for school districts only.						
3							
4							
5							
6							
7	EXPENDITURES:						
8	ED				Expenditures 15-22, L114		12,553,699
9	O&M				Expenditures 15-22, L150		0
10	DS				Expenditures 15-22, L168		0
11	TR				Expenditures 15-22, L204		0
12	MR/SS				Expenditures 15-22, L288		0
13	TORT				Expenditures 15-22, L331		0
14					Total Expenditures		12,553,699
15					Total Expenditures		0
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
17	TR	1412	TR	1412	Regular - Transp Fees from Other Districts (in State)		0
18	TR	1412	TR	1412	Regular - Transp Fees from Other Districts (in State)		0
19	TR	1421	TR	1421	Summer Sch - Transp. Fees from Pupils or Parents (in State)		0
20	TR	1422	TR	1422	Summer Sch - Transp. Fees from Other Districts (in State)		0
21	TR	1423	TR	1423	Summer Sch - Transp. Fees from Other Sources (in State)		0
22	TR	1424	TR	1424	Summer Sch - Transp. Fees from Other Sources (in State)		0
23	TR	1424	TR	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
24	TR	1432	TR	1432	CTE - Transp Fees from Other Districts (in State)		0
25	TR	1442	TR	1442	Special Ed - Transp Fees from Other Districts (in State)		0
26	TR	1451	TR	1451	Adult - Transp Fees from Pupils or Parents (in State)		0
27	TR	1452	TR	1452	Adult - Transp Fees from Other Districts (in State)		0
28	TR	1453	TR	1453	Adult - Transp Fees from Other Sources (in State)		0
29	O&M	1454	TR	1454	Adult - Transp Fees from Other Sources (Out of State)		0
30	O&M-TR	3410	O&M-TR	3410	Adult Ed (from ICCB)		0
31	O&M-TR	3499	O&M-TR	3499	Adult Ed - Other (Describe & Itemize)		0
32	O&M-TR	4605	O&M-TR	4605	Fed - Spec Education - Preschool Flow-Through		0
33	O&M	4810	O&M	4810	Federal - Adult Education		0
34	ED	1125	ED	1125	Pre-K Programs		0
35	ED	1225	ED	1225	Special Education Programs Pre-K		0
36	ED	1275	ED	1275	Remedial and Supplemental Programs Pre-K		50,002
37	ED	1300	ED	1300	Adult/Continuing Education Programs		0
38	ED	1600	ED	1600	Summer School Programs		193,238
39	ED	1910	ED	1910	Pre-K Programs - Private Tuition		0
40	ED	1911	ED	1911	Regular K-12 Programs - Private Tuition		0
41	ED	1912	ED	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	1913	ED	1913	Special Education Programs Pre-K - Tuition		0
43	ED	1914	ED	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	1915	ED	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	1916	ED	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	1917	ED	1917	CTE Programs - Private Tuition		0
47	ED	1918	ED	1918	Interdisciplinary Programs - Private Tuition		0
48	ED	1919	ED	1919	Summer School Programs - Private Tuition		0
49	ED	1920	ED	1920	Gifted Programs - Private Tuition		0
50	ED	1921	ED	1921	Bilingual Programs - Private Tuition		0
51	ED	1922	ED	1922	Trans Alternative/Optional Ed Programs - Private Tuition		0
52	ED	3000	ED	3000	Community Services		86,727
53	ED	4000	ED	4000	Total Payments to Other Govt Units		157,898
54	ED	-	ED	-	Capital Outlay		1,378,708
55	ED	-	ED	-	Non-Capitalized Equipment		0
56	O&M	3000	O&M	3000	Community Services		0
57	O&M	4000	O&M	4000	Total Payments to Other Govt Units		0
58	O&M	-	O&M	-	Capital Outlay		0
59	O&M	-	O&M	-	Non-Capitalized Equipment		0
60	DS	4000	DS	4000	Payments to Other Dist & Govt Units		0
61	DS	5300	DS	5300	Debt Service - Payments of Principal on Long-Term Debt		0
62	TR	3000	TR	3000	Community Services		0
63	TR	4000	TR	4000	Total Payments to Other Govt Units		0
64	TR	5300	TR	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	-	TR	-	Capital Outlay		0
66	TR	-	TR	-	Non-Capitalized Equipment		0
67	MR/SS	1125	MR/SS	1125	Pre-K Programs		0
68	MR/SS	1225	MR/SS	1225	Special Education Programs - Pre-K		0
69	MR/SS	1275	MR/SS	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	1300	MR/SS	1300	Adult/Continuing Education Programs		0
71	MR/SS	1600	MR/SS	1600	Summer School Programs		0
72	MR/SS	3000	MR/SS	3000	Community Services		0
73	MR/SS	4000	MR/SS	4000	Total Payments to Other Govt Units		0
74	MR/SS	-	MR/SS	-	Capital Outlay		0
75	MR/SS	-	MR/SS	-	Non-Capitalized Equipment		0
76	MR/SS	4000	MR/SS	4000	Total Payments to Other Govt Units		0
77	MR/SS	5300	MR/SS	5300	Debt Service - Payments of Principal on Long-Term Debt		0
78	MR/SS	-	MR/SS	-	Capital Outlay		0
79	MR/SS	-	MR/SS	-	Non-Capitalized Equipment		0
					9 Mo ADA from the General State Aid Claimable for 2015-2016 and Payable in 2016-2017 (SBE 64-33), L12		10,687,126
					Total Operating Expenses Regular K-12 (Line 14 minus Line 75)		1,866,573
					Total Deductions for OEP Computation (Sum of Lines 18 - 73)		0
					Complete Line 77		0.00

Account No.	Title	Amount
80	PER CAPITA TUITION CHARGE	
81		
82	LESS OFFSETTING RECEIPTS/REVENUES:	
83	TR	1411 Regular - Transp Fees from Pupils or Parents (in State)
84	TR	1413 Regular - Transp Fees from Other Sources (in State)
85	TR	1415 Regular - Transp Fees from Co-curricular Activities (in State)
86	TR	1416 Regular Transp Fees from Other Sources (Out of State)
87	TR	1431 CTE - Transp Fees from Pupils or Parents (in State)
88	TR	1433 CTE - Transp Fees from Other Sources (in State)
89	TR	1434 CTE - Transp Fees from Other Sources (Out of State)
90	TR	1441 Special Ed - Transp Fees from Pupils or Parents (in State)
91	TR	1443 Special Ed - Transp Fees from Other Sources (in State)
92	TR	1444 Special Ed - Transp Fees from Other Sources (Out of State)
93	ED	1600 Total Food Service
94	ED-O&M	1700 Total District/School Activity Income
95	ED	1811 Rentals - Regular Textbooks
96	ED	1819 Rentals - Other (Describe & Itemize)
97	ED	1821 Sales - Regular Textbooks
98	ED	1829 Sales - Other (Describe & Itemize)
99	ED	1890 Other (Describe & Itemize)
100	ED-O&M	1910 Rentals
101	ED-O&M-TR	1940 Services Provided Other Districts
102	ED-O&M-DS-TR-MR/SS	1991 Revenues 9-14, L104, Col C,D,E,F,G
103	ED	1993 Other Local Fees (Describe & Itemize)
104	ED-O&M-TR	3100 Total Special Education
105	ED-O&M-MR/SS	3200 Revenues 9-14, L140, Col C,D,G
106	ED-MR/SS	3300 Revenues 9-14, L144, Col C,G
107	ED	3360 State Free Lunch & Breakfast
108	ED-O&M-MR/SS	3370 School Breakfast Initiative
109	ED-O&M	3500 Driver Education
110	ED-O&M-TR-MR/SS	3500 Total Transportation
111	ED	3610 Learning Improvement - Change Grants
112	ED-O&M-TR-MR/SS	3660 Scientific Literacy
113	ED-TR-MR/SS	3695 Truant Alternative/Optional Education
114	ED-TR-MR/SS	3715 Reading Improvement Block Grant - Reading Recovery
115	ED-TR-MR/SS	3720 Reading Improvement Block Grant - Reading Recovery
116	ED-TR-MR/SS	3725 Continued Reading Improvement Block Grant
117	ED-TR-MR/SS	3726 Chicago General Education Block Grant
118	ED-O&M-TR-MR/SS	3728 Continued Reading Improvement Block Grant (2% Set Aside)
119	ED-O&M-TR-MR/SS	3767 Chicago Educational Services Block Grant
120	ED-O&M-DS-TR-MR/SS	3775 School Safety & Educational Improvement Block Grant
121	ED-O&M-DS-TR-MR/SS	3780 Technology - Technology for Success
122	ED-TR	3815 State Charter Schools
123	O&M	3925 School Infrastructure - Maintenance Projects
124	ED-O&M-DS-TR-MR/SS-Tot	3999 Other Restricted Revenue from State Sources
125	ED	4045 Head Start (Subtract)
126	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L180, Col C
127	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L181, Col C,D,F,G
128	ED-MR/SS	4200 Revenues 9-14, L201, Col C,G
129	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L211, Col C,D,F,G
130	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L216, Col C,D,F,G
131	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L220, Col C,D,F,G
132	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L221, Col C,D,F,G
133	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L222, Col C,D,F,G
134	ED-O&M-TR-MR/SS	4200 Revenues 9-14, L223, Col C,D,F,G
135	ED-O&M-MR/SS	4200 Total CTE - Perkins
136	ED-O&M-MR/SS	4200 Total ARA Program Adjustments
137	ED	4200 Total ARA Program Adjustments
138	ED	4200 Total ARA Program Adjustments
139	ED-O&M-DS-TR-MR/SS-Tot	4200 Total ARA Program Adjustments
140	ED	4200 Total ARA Program Adjustments
141	ED	4200 Total ARA Program Adjustments
142	ED	4200 Total ARA Program Adjustments
143	ED	4200 Total ARA Program Adjustments
144	ED	4200 Total ARA Program Adjustments
145	ED	4200 Total ARA Program Adjustments
146	ED	4200 Total ARA Program Adjustments
147	ED	4200 Total ARA Program Adjustments
148	ED	4200 Total ARA Program Adjustments
149	ED	4200 Total ARA Program Adjustments
150	ED	4200 Total ARA Program Adjustments
151	ED	4200 Total ARA Program Adjustments
152	ED	4200 Total ARA Program Adjustments
153	ED	4200 Total ARA Program Adjustments
154	ED	4200 Total ARA Program Adjustments
155	ED	4200 Total ARA Program Adjustments
156	ED	4200 Total ARA Program Adjustments
157	ED	4200 Total ARA Program Adjustments
158	ED	4200 Total ARA Program Adjustments
159	ED	4200 Total ARA Program Adjustments
160	ED	4200 Total ARA Program Adjustments
161	ED	4200 Total ARA Program Adjustments
162	ED-O&M-MR/SS	4200 Total ARA Program Adjustments
163	ED-O&M-MR/SS	4200 Total ARA Program Adjustments
164	ED-TR-MR/SS	4200 Total ARA Program Adjustments
165	ED-TR-MR/SS	4200 Total ARA Program Adjustments
166	ED-TR-MR/SS	4200 Total ARA Program Adjustments
167	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
168	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
169	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
170	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
171	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
172	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
173	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
174	ED-O&M-TR-MR/SS	4200 Total ARA Program Adjustments
175	ED	4200 Total ARA Program Adjustments
176	ED	4200 Total ARA Program Adjustments
177	ED	4200 Total ARA Program Adjustments
178	ED	4200 Total ARA Program Adjustments
179	ED	4200 Total ARA Program Adjustments
180	ED	4200 Total ARA Program Adjustments
181	ED	4200 Total ARA Program Adjustments
182	ED	4200 Total ARA Program Adjustments

Total Deductions for PCTC Computation Line 83 through Line 173 \$ 2,293,154

Net Operating Expenses for Tuition Computation (Line 76 minus Line 175) 7,263,057

Total Depreciation Allowance (from page 27, Col 1) 218,151

Total Allowance for PCTC Computation (Line 176 minus Line 177) 7,481,208

9 Month ADA (from the GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12)) 0.00

Total Estimated PCTC (Line 178 divided by Line 179) * \$ #DIV/0!

The total OEP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures (5-22" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (F16, Col E-F, L62)</i>							
11	Value of Commodities Received for Fiscal Year 2016 <i>(Include the value of commodities when determining if a Single Audit is required).</i>							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19								
20	Support Services:							
21	Pupil	2100	2,285,306	0	2,285,306	0	2,285,306	0
22	Instructional Staff	2200	129,307	0	129,307	0	129,307	0
23	General Admin.	2300	608,057	0	608,057	0	608,057	0
24	School Admin	2400	256,028	0	256,028	0	256,028	0
25	Business:							
26	Direction of Business Spt. Sv.	2510	0	0	0	0	0	0
27	Fiscal Services	2520	228,367	0	228,367	0	228,367	0
28	Oper. & Maint. Plant Services	2540	469,155	0	469,155	0	469,155	0
29	Pupil Transportation	2550	69,284	0	69,284	0	69,284	0
30	Food Services	2560	0	0	0	0	0	0
31	Internal Services	2570	11,565	0	11,565	0	11,565	0
32	Central:							
33	Direction of Central Spt. Sv.	2610	0	0	0	0	0	0
34	Plan, Rsrch, Divlp, Eval. Sv.	2620	0	0	0	0	0	0
35	Information Services	2630	12,652	0	12,652	0	12,652	0
36	Staff Services	2640	0	0	0	0	0	0
37	Data Processing Services	2660	172,132	0	172,132	0	172,132	0
38	Other:							
39	Community Services	3000	86,727	0	86,727	0	86,727	0
40	Total							
41			412,064	10,605,029	881,219	10,135,874	86,727	881,219
42	Restricted Rate							
43	Total Indirect Costs: 412,064							
44	Total Direct Costs: 10,605,029							
45	= 3.89%							
	Unrestricted Rate							
	Total Indirect costs: 881,219							
	Total Direct Costs: 10,135,874							
	= 8.69%							

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: Niles Township District for Special Educ
 RCDT Number: 05-016-8070-60

Description	Func. No.	Actual Expenditures, Fiscal Year 2016		Total	Budgeted Expenditures, Fiscal Year 2017		Total
		(10) Educational Fund	(20) Operations & Maintenance Fund		(10) Educational Fund	(20) Operations & Maintenance Fund	
1. Executive Administration Services	2320	490,477	0	490,477	521,329	0	521,329
2. Special Area Administration Services	2330	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	11,565	0	11,565	10,250	1,200	10,250
6. Direction of Central Support Services	2610	0	0	0	1,200	0	1,200
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		502,042	0	502,042	532,779	0	532,779
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

Date

Contact Name

Contact Telephone Number

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

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

	A	B	C	D	E	F	G	H								
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)															
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.</i>															
3	<i>The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.</i>															
4	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>															
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL										
6	Direct Revenues	12,711,380				12,711,380										
7	Direct Expenditures	12,553,699				12,553,699										
8	Difference	157,681				157,681										
9	Fund Balance - June 30, 2016	9,404,228				9,404,228										
10	Balanced - no deficit reduction plan is required.															
11																
12																
13																

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

Audit Checklist

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

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

Balancing Schedule

Check this Section for Error Messages

1. Cover Page: The Accounting Basis must be Cash or Accrual.
2. The Single Audit related documents must be completed and attached.
- What Basis of Accounting is used?
- Accounting for late payments (Audit Questionnaire Section D)
- Are Federal Expenditures greater than \$750,000?
- Is all Single Audit information completed and enclosed?
- Is Budget Deficit Reduction Plan Required?
- Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.
- Section D: Check a or b that agrees with the school district type.

ACCRUAL
ENTER ACCOUNTING INFO
OK
OK
Congratulations! You have a balanced AFR.

3. Page 3: Financial information must be completed.
- Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.
- Section D: Check a or b that agrees with the school district type.
4. Page 5: Cells C4:L4 Acct 11-11-15 - Cash Balances cannot be negative.
- Fund (10) ED: Cash balances cannot be negative.
- Fund (20) O&M: Cash balances cannot be negative.
- Fund (30) DS: Cash balances cannot be negative.
- Fund (40) TR: Cash balances cannot be negative.
- Fund (50) MR/SS: Cash balances cannot be negative.
- Fund (60) CP: Cash balances cannot be negative.
- Fund (70) WC: Cash balances cannot be negative.
- Fund (80) Tort: Cash balances cannot be negative.
- Fund (90) F&S: Cash balances cannot be negative.
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.
- Page 10, Cell C13 must = Cell C41.
- Page 20, Cell D13 must = Cell D41.
- Fund 30, Cell E13 must = Cell E41.
- Fund 40, Cell F13 must = Cell F41.
- Fund 50, Cell G13 must = Cell G41.
- Fund 60, Cell H13 must = Cell H41.
- Fund 70, Cell I13 must = Cell I41.
- Fund 80, Cell J13 must = Cell J41.
- Fund 90, Cell K13 must = Cell K41.
- Agency Fund, Cell L13 must = Cell L41.
- General Fixed Assets, Cell M23 must = Cell M41.
- General Long-Term Debt, Cell N23 must = Cell N41.
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.
- Page 10, Cells C38+C39 must = Cell C81.
- Fund 20, Cells D38+D39 must = Cell D81.
- Fund 30, Cells E38+E39 must = Cell E81.
- Fund 40, Cells F38+F39 must = Cell F81.
- Fund 50, Cells G38+G39 must = Cell G81.
- Fund 60, Cells H38+H39 must = Cell H81.
- Fund 70, Cells I38+I39 must = Cell I81.
- Fund 80, Cells J38+J39 must = Cell J81.
- Fund 90, Cells K38+K39 must = Cell K81.
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.
- Note: Explain any unreconcilable differences in the itemization sheet.
- Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C3:F33, H33:K33).
- Total Long-Term Debt (Principal) Retired (P25, Cells H49).
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59).
- Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49
- Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.
- Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.
- Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.
- Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0
- Page 5: "On behalf" payments to the Educational Fund
- Fund (10) ED: Account 3998 must be entered
11. Page 5: "On behalf" payments to the Educational Fund
12. Page 28: The 9 Month ADA must be entered on Line 77.
13. Page 32: LIMITATION OF ADMINISTRATIVE COST, Budget information must be completed and submitted to ISBE.

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

DISTRICT/JOINT AGREEMENT NAME Niles Township District for Special		RCDT NUMBER 05-016-8070-60	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)			
ADDRESS OF AUDITED ENTITY (Street and/or P. O. Box, City, State, Zip Code) 8701 Menard Ave Morton Grove IL 60053			
NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Drive, Suite 800 Chicago IL 60606		E-MAIL ADDRESS: John.george@rsmus.com	
NAME OF AUDIT SUPERVISOR John George		CPA FIRM TELEPHONE NUMBER 312-634-3400	FAX NUMBER 312-634-3410

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

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

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

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

Niles Township District for Special Education #807
05-016-8070-60
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2016

Federal Grantor/Pass-Through Grantor/Subrecipients * Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
			Year (C)	Year (D)	Year (E)	Year (F)			
U.S. Department of Education									
Pass Through Illinois State Board of Education									
Special Education - Preschool Flow Through (M)	84.173A	16-4600-00	7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	7/1/15-6/30/16		57,213	68,426
Special Education - Preschool Flow Through (M)	84.172A	15-4600-00	66,183		66,183			66,183	66,565
Special Education - Grants to States IDEA Flow Through (M)	84.073A	16-4620-00		2,293,154		2,293,154		2,293,154	2,458,820
Special Education - Grants to States IDEA Flow Through (M)	84.073A	16-4620-00	2,039,251		2,039,251			2,039,251	2,132,050
Total U.S. Department of Education			2,105,434	2,350,367	2,105,434	2,350,367		4,455,801	4,725,861
U.S. Department of Health and Human Services									
Medicaid Flow Through	93.778	16-4991-00		49,097		49,097		49,097	NA
Medicaid Flow Through	93.778	15-4991-00	100,475		100,475			100,475	NA
Total U.S. Department of Health and Human Services			100,475	49,097	100,475	49,097		149,572	NA
Total Expenditures of Federal Awards			2,205,909	2,399,464	2,205,909	2,399,464		4,605,373	4,725,861

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

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

The accompanying notes are an integral part of this schedule.

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

Niles Township District for Special Education #807

05-016-8070-60

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2016

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Niles Township District for Special Education #807 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate?

YES _____ NO X

Note 3: Subrecipients⁷

Of the federal expenditures presented in the schedule, Niles Township District for Special Education #807 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
IDEA/Skokie School District #68	84.027A	10,430
IDEA/Skokie School District #69	84.027A	41,463
IDEA/Morton Grove School District #70	84.027A	12,510
IDEA/Niles School District #71	84.027A	19,566
IDEA/Skokie Fairfield School District #72	84.027A	57,710
IDEA/Skokie School District #73.5	84.027A	5,000
IDEA/Morton Grove School District #67	84.027A	5,000
IDEA/East Prairie School District #73	84.027A	4,722
IDEA/Lincolnwood School District #74	84.027A	1,497

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by NTDFE #807 and are/are not included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**: \$0

OTHER NON-CASH ASSISTANCE \$0

Note 5: Other Information

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

Property No

Auto No

General Liability No

Workers Compensation No

Loans/Loan Guarantees Outstanding at June 30: No

District had Federal grants requiring matching expenditures No

(Yes/No)

Niles Township District for Special Education #807
05-016-8070-60
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

• Material weakness(es) identified? YES None Reported

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

• Noncompliance noted? YES NO

FEDERAL AWARDS
INTERNAL CONTROL OVER MAJOR PROGRAMS:

• Material weakness(es) identified? YES None Reported

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

Type of auditor's report issued on compliance for major programs:

Unmodified

(Unmodified, Qualified, Adverse, Disclaimer)

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

IDENTIFICATION OF MAJOR PROGRAMS:

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
84.027A, 84.173A	Special Education Cluster (IDEA)

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

Auditee qualified as low-risk auditee? YES NO

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

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

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

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