

Due to ROE on October 15th
 Due to ISBE on November 15th
 SD/A/15

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, 2015

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i> School District/Joint Agreement Number: 05-016-8070-60 County Name: Cook Name of School District/Joint Agreement: Niles Township District for Special Education Address: 8701 Menard Ave City: Morton Grove Email Address: Kgeavin@ntdse.org Zip Code: 60053		Accounting Basis: <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Certified Public Accountant Information Name of Auditing Firm: RSM US LLP Name of Audit Manager: John George Address: One South Wacker Drive, Suite 800 City: Chicago State: IL Zip Code: 60606 Phone Number: 312-634-3400 Fax Number: 312-634-3410 License Number: 066-003346 Expiration Date: Email Address: john.george@rsmus.com	
Annual Financial Report Type of Auditor's Report Issued: Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimers <input type="checkbox"/> <input type="checkbox"/> Reviewed by District Superintendent/Administrator		A-133 Single Audit Status: <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$500,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all A-133 Single Audit Information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal awards findings issued? <input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Niles		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC Regional Superintendent/Cook ISC Name (Type or Print): Email Address: Telephone: Fax Number:	
District Superintendent/Administrator Name (Type or Print): Ms. Tarin Kendrick Email Address: tkendrick@ntdse.org Telephone: 847-965-9040 Fax Number: 847-965-0003 Signature & Date: <i>Tarin Kendrick 12/17/2015</i>		Township Treasurer Name (Type or Print): Martin Palitzer Email Address: marty@ntst.org Telephone: 847-965-0034 Fax Number: 847-965-0033 Signature & Date:		Name of Auditing Firm: RSM US LLP Name of Audit Manager: John George Address: One South Wacker Drive, Suite 800 City: Chicago State: IL Zip Code: 60606 Phone Number: 312-634-3400 Fax Number: 312-634-3410 License Number: 066-003346 Expiration Date: Email Address: john.george@rsmus.com	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD90-35/JAS0-60 (09/15)

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 supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

Attachment Manager Link

Note: CD/Disk no longer accepted.

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

"Opinions & Notes" tab of this form.

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

Submit Paper Copy of AFR with Signatures

1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.

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

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

* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
Single Audit Act A-133

Qualifications of Auditing Firm

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

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

AUDITORS QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20, 19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20, 19; 19-6]
- 3. One or more contracts were executed or purchases made contrary to the provisions of Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
- 10. One or more interfund loans were outstanding beyond the term provided by statute.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]
- 14. At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.
ISBE rules pursuant to Sections 3-15, 1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15, 1; 5/10-17; 5/17-1]

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

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

PART C - OTHER ISSUES

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

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS
 (For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2014, identify those late payments recorded as intergovernmental receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2015
25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in SBE FRIS system, enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

RSM US LLP
 Name of Audit Firm (print)

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

Signature _____

mmdddyyy _____

FINANCIAL PROFILE INFORMATION

Required to be completed for School Districts only.

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

Tax Year 2014

Equalized Assessed Valuation (EAV):

Rate(s):	<input type="text"/>	+	<input type="text"/>	+	<input type="text"/>	=	<input type="text"/>	Working Cash
	Educational		Operations & Maintenance		Transportation		Combined Total	

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11,138,817	11,512,415	(373,598)	9,246,547

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes	+	TAWs	+	TANs	+	TO/EMP. Orders	+	GSA Certificates
<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
Other		Total						
<input type="text"/>		<input type="text"/>						
0		0						

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

D. Long-Term Debt

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	<input type="checkbox"/>	Enter X in a. or b.
<input type="checkbox"/>	b. 13.8% for unit districts.		

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Accl	511	0
Outstanding:			

E. Material Impact on Financial Position

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

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

ESTIMATED FINANCIAL PROFILE SUMMARY
 (Go to the following website for reference to the Financial Profile)
www.isbe.net/sfrms/b/profile.htm

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

1. Fund Balance to Revenue Ratio:							
Total Sum of Fund Balance (P6, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 * (50 & 80 if negative)	Total	Ratio	Score			
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	9,246,547.00	0.830	Weight	4		
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	11,138,817.00		Value	1.40		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00					
2. Expenditures to Revenue Ratio:							
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	Total	Ratio	Score			
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	11,512,415.00	1.034	Adjustment	3		
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	11,138,817.00		Weight	0		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)		0.00		Value	0.35		
Possible Adjustment:					1.05		
3. Days Cash on Hand:							
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20, 40 & 70	Total	Days	Score			
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	8,214,040.00	256.85	Weight	4		
		31,978.93		Value	0.40		
4. Percent of Short-Term Borrowing Maximum Remaining:							
Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score			
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(85 x EAV) x Sum of Combined Tax Rates	0.00	#DIV/0!	Weight	0.10		
		0.00		Value	#DIV/0!		
5. Percent of Long-Term Debt Margin Remaining:							
Long-Term Debt Outstanding (P3, Cell H37)		Total	Percent	Score			
Total Long-Term Debt Allowed (P3, Cell H31)		0.00	#VALUE!	Weight	0.10		
		Enter x in a or b.		Value	#VALUE!		

Estimated 2016 Financial Profile Designation: #DIV/0!

Total Profile Score: #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.

ASSETS	Acct. #	Agency Fund	Account Groups	
			General Fixed Assets	General Long-Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) 1				
Investments	120	24,733		
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160			
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		24,733		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210			
Land	220		159,845	
Building & Building Improvements	230		1,673,276	
Site Improvements & Installations	240			
Capitalized Equipment	250		276,594	
Construction In Progress	260			
Amount Available in Debt Service Funds	340			
Amount to be Provided for Payment on Long-Term Debt	350			0
Total Capital Assets			2,109,715	0
CURRENT LIABILITIES (400)				
Intergovernmental Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	493			
Total Current Liabilities		24,733		
LONG-TERM LIABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			0
Total Long-Term Liabilities				0
Reserved Fund Balance	714			
Unreserved Fund Balance	730			
Total Long-Term Liabilities				0
Investment in General Fixed Assets			2,109,715	
Total Liabilities and Fund Balance		24,733	2,109,715	0

Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
Local Sources	1000	7,916,294	0	0	0	0	0	0	0	0
Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
State Sources	3000	868,925	0	0	0	0	0	0	0	0
Federal Sources	4000	2,353,598	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		11,138,817	0	0	0	0	0	0	0	0
Receipts/Revenues for "On Behalf" Payments 2	3998	2,532,135	0	0	0	0	0	0	0	0
Total Receipts/Revenues		13,670,952	0	0	0	0	0	0	0	0
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	6,459,278	0	0	0	0	0	0	0	0
Support Services	2000	4,884,314	0	0	0	0	0	0	0	0
Community Services	3000	81,727	0	0	0	0	0	0	0	0
Payments to Other Districts & Governmental Units	4000	87,096	0	0	0	0	0	0	0	0
Debt Service	5000	0	0	0	0	0	0	0	0	0
Total Direct Disbursements/Expenditures		11,512,415	0	0	0	0	0	0	0	0
Disbursements/Expenditures for "On Behalf" Payments 2		2,532,135	0	0	0	0	0	0	0	0
Total Disbursements/Expenditures	4180	14,044,550	0	0	0	0	0	0	0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(373,598)	0	0	0	0	0	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund 12	7110									
Assignment of the Working Cash Fund 12	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets 6	7300									
Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800			0			0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990									
Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

Description	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination Benefits	(900) Total	Budget
10 - EDUCATIONAL FUND (ED)											
INSTRUCTION (ED)											
Regular Programs	1100										
Tuition Payment to Charter Schools	1115										
Pre-K Programs	1125										
Special Education Programs (Functions 1200-1220)	1200	4,341,255	1,173,373	359,395	50,197	23,456				5,983,676	5,797,443
Special Education Programs Pe-K	1225	43,434	3,717		195					47,346	
Remedial and Supplemental Programs K-12	1280										
Remedial and Supplemental Programs Pe-K	1275										
Adult/Continuing Education Programs	1300										
CTE Programs	1400										
Interdisciplinary Programs	1500										
Summer School Programs	1600	387,601	28,303	10,050	2,302					428,256	328,850
Gifted Programs	1650										
Driver's Education Programs	1700										
Bilingual Programs	1800										
Truant Alternative & Optional Programs	1900										
Pe-K Programs - Private Tuition	1910										
Regular K-12 Programs - Private Tuition	1911										
Special Education Programs K-12 - Private Tuition	1912										
Special Education Programs Pe-K - Tuition	1913										
Remedial/Supplemental Programs K-12 - Private Tuition	1914										
Remedial/Supplemental Programs Pe-K - Private Tuition	1915										
Adult/Continuing Education Programs - Private Tuition	1916										
CTE Programs - Private Tuition	1917										
Interdisciplinary Programs - Private Tuition	1918										
Summer School Programs - Private Tuition	1919										
Gifted Programs - Private Tuition	1920										
Bilingual Programs - Private Tuition	1921										
Truant Alternative/Optional Ed Programs - Private Tuition	1922										
Total Instruction ^a	1000	4,772,290	1,205,393	405,445	52,694	23,456	0	0	0	6,459,278	6,126,293
SUPPORT SERVICES (ED)											
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	189,732	17,157	648			376,981			584,518	214,011
Guidance Services	2120										
Health Services	2130	842,005	228,234	2,204	7,823	3,181				1,083,447	1,243,087
Psychological Services	2140	314,569	51,355	8,772	2,572					377,268	638,090
Speech Pathology & Audiology Services	2150	612,727	85,896	2,342	9,817					710,782	803,762
Other Support Services - Pupils (Describe & Itemize)	2190										
Total Support Services - Pupils	2100	1,959,033	382,642	13,966	20,212	3,181	376,981	0	0	2,756,015	2,996,950
SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	2210	15,137	1,749	57,131	13,639					87,656	99,115
Educational Media Services	2220										
Assessment & Testing	2230			27,423						27,423	28,470
Total Support Services - Instructional Staff	2200	15,137	1,749	84,554	13,639	0	0	0	0	115,079	127,585
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310			84,173	4,292					88,465	134,700
Executive Administration Services	2320	451,251	101,966	10,554	604	1,447				564,375	587,078
Special Area Administration Services	2330										
Tort Immunity Services	2360 -										
	2370										
Total Support Services - General Administration	2300	451,251	101,966	94,727	4,896	1,447	0	0	0	654,287	721,778

Districts Accounting Basis is ACCRUAL		RECEIPTS							DISBURSEMENTS						
ARRA Revenue Source Code	Acct #	ARRA Receipts	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures				
Beginning Balance July 1, 2014															
ARRA - General State Aid	4850	0	0	0	0	0	0	0	0	0	0				
ARRA - Title I Low Income	4851	0	0	0	0	0	0	0	0	0	0				
ARRA - Title I Neglected - Private	4852	0	0	0	0	0	0	0	0	0	0				
ARRA - Title I Delinquent - Private	4853	0	0	0	0	0	0	0	0	0	0				
ARRA - Title I School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0	0				
ARRA - Title I School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0	0				
ARRA - IDEA Part B Preschool	4856	0	0	0	0	0	0	0	0	0	0				
ARRA - IDEA Part B Flow Through	4857	0	0	0	0	0	0	0	0	0	0				
ARRA - Title II D Technology Formula	4860	0	0	0	0	0	0	0	0	0	0				
ARRA - Title II D Technology Competitive	4861	0	0	0	0	0	0	0	0	0	0				
ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0	0				
ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0	0				
Impact Aid Construction Formula	4864	0	0	0	0	0	0	0	0	0	0				
Impact Aid Construction Competitive	4865	0	0	0	0	0	0	0	0	0	0				
OZBE Tax Credits	4866	0	0	0	0	0	0	0	0	0	0				
QSCB Tax Credits	4867	0	0	0	0	0	0	0	0	0	0				
Build America Bonds Tax Credits	4868	0	0	0	0	0	0	0	0	0	0				
Build America Bonds Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0	0				
ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0	0				
ARRA - Other II	4871	0	0	0	0	0	0	0	0	0	0				
ARRA - Other III	4872	0	0	0	0	0	0	0	0	0	0				
ARRA - Other IV	4873	0	0	0	0	0	0	0	0	0	0				
ARRA - Other V	4874	0	0	0	0	0	0	0	0	0	0				
ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0	0				
ARRA - Other VII	4876	0	0	0	0	0	0	0	0	0	0				
ARRA - Other VIII	4877	0	0	0	0	0	0	0	0	0	0				
ARRA - Other IX	4878	0	0	0	0	0	0	0	0	0	0				
ARRA - Other X	4879	0	0	0	0	0	0	0	0	0	0				
ARRA - Other XI	4880	0	0	0	0	0	0	0	0	0	0				
Total ARRA Programs		0	0	0	0	0	0	0	0	0	0				
Ending Balance June 30, 2015		0	0	0	0	0	0	0	0	0	0				

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

SCHEDULE OF AD VALOREM TAX RECEIPTS

Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy) (Column E - C)
Educational	0		0		0
Operations & Maintenance	0		0		0
Debt Services **	0		0		0
Transportation	0		0		0
Municipal Retirement	0		0		0
Capital Improvements	0		0		0
Working Cash	0		0		0
Tort Immunity	0		0		0
Fire Prevention & Safety	0		0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	0		0		0
Summer School	0		0		0
Other (Describe & Itemize)	0		0		0
Totals	0	0	0	0	0

* The formulas in column B are unprotectable to be overridden when reporting on an ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

Description	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
Cash Basis Fund Balance as of July 1, 2014						
RECEIPTS:						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
Earnings on Investments	10, 20, 40, 50 or 60-1500					
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize on tab "Itemization 32")	-					
Sale of Bonds	10, 20, 40 or 60-7200					
Total Receipts		0	0	0	0	0
DISBURSEMENTS:						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	10, 20, 40-2360-2370					
DEBT SERVICE						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase-Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
Total Debt Services		-	0	0	0	0
Other Disbursements (Describe & Itemize on tab "Itemization 32")						
Total Disbursements		0	0	0	0	0
Ending Cash Basis Fund Balance as of June 30, 2015		714	0	0	0	0
Reserved Fund Balance		714	0	0	0	0
Unreserved Fund Balance		730	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a

Yes **No** Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037?

If yes, list in the aggregate the following:

Total Claims Payments:	
Total Reserve Remaining:	

Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dollar amount for each category.

Expenditures:

Workers' Compensation Act and/or Workers' Occupational Disease Act	
Unemployment Insurance Act	
Insurance (Regular or Self-Insurance)	
Risk Management and Claims Service	
Judgments/Settlements	
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	
Legal Services	
Principal and Interest on Tort Bonds	

^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Call GG above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

Schedule of Capital Outlay and Depreciation

Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
Works of Art & Historical Treasures	210				0					0	0
Land	220										
Non-Depreciable Land	221	159,845			159,845						159,845
Depreciable Land	222				0	50					0
Buildings	230										
Permanent Buildings	231	2,574,873			2,574,873	50	1,017,822	70,374		1,088,196	1,486,677
Temporary Buildings	232				0	25				0	0
Improvements Other than Buildings (Infrastructure)	240	445,903	115,240		561,143	20	358,081	16,463		374,544	186,599
Capitalized Equipment	250										
10 Yr Schedule	251	965,869		108,742	857,127	10	595,492	93,783	108,742	580,533	276,594
5 Yr Schedule	252				0	5				0	0
3 Yr Schedule	253				0	3				0	0
Construction in Progress	260				0	-					0
Total Capital Assets	200	4,146,490	115,240	108,742	4,152,988		1,971,395	180,620	108,742	2,043,273	2,109,715
Non-Capitalized Equipment											
Allowable Depreciation	700				0	10		180,620			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)
This schedule is completed for school districts only.

Fund	Sheet Row	ACCOUNT NO - TITLE	Amount
EXPENDITURES:			
ED		Total Expenditures	\$ 11,512,415
O&M		Total Expenditures	0
DS		Total Expenditures	0
TR		Total Expenditures	0
MRSS		Total Expenditures	0
TORT		Total Expenditures	0
		Total Expenditures	\$ 11,512,415

LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:

TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	0
TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
TR	Revenues 9-14, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
O&M-TR	Revenues 9-14, L218, Col D & F	4600	Fed - Spec Education - Preschool Flow-Through	0
O&M-TR	Revenues 9-14, L219, Col D & F	4605	Fed - Spec Education - Preschool Discretionary	0
O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education	0
ED	Expenditures 15-22, L7, Col K - (G+1)	1125	Pre-K Programs	0
ED	Expenditures 15-22, L9, Col K - (G+1)	1225	Special Education Programs Pre-K	0
ED	Expenditures 15-22, L11, Col K - (G+1)	1275	Remedial and Supplemental Programs Pre-K	47,346
ED	Expenditures 15-22, L12, Col K - (G+1)	1300	Adult/Continuing Education Programs	0
ED	Expenditures 15-22, L15, Col K - (G+1)	1600	Summer School Programs	0
ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	428,256
ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
ED	Expenditures 15-22, L32, Col K	1922	Traumatic Alternative/Optional Ed Programs - Private Tuition	0
ED	Expenditures 15-22, L75, Col K - (G+1)	3000	Community Services	81,727
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other District & Govt Units	87,096
ED	Expenditures 15-22, L114, Col I	-	Capital Outlay	172,275
ED	Expenditures 15-22, L130, Col K	3000	Community Services	0
O&M	Expenditures 15-22, L138, Col K	4000	Total Payments to Other Dist & Govt Units	0
O&M	Expenditures 15-22, L150, Col G	-	Capital Outlay	0
O&M	Expenditures 15-22, L154, Col I	-	Non-Capitalized Equipment	0
DS	Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units	0
DS	Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
TR	Expenditures 15-22, L179, Col K - (G+1)	3000	Community Services	0

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP) PER CAPITA TUTION CHARGE (PCTC) COMPUTATIONS (2014-15)

This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount
TR		Expenditures 15-22, L190, Col K	4000
TR		Expenditures 15-22, L200, Col K	5300
TR		Expenditures 15-22, L204, Col G	-
TR		Expenditures 15-22, L204, Col I	-
MR/SS		Expenditures 15-22, L210, Col K	1125
MR/SS		Expenditures 15-22, L212, Col K	1225
MR/SS		Expenditures 15-22, L214, Col K	1275
MR/SS		Expenditures 15-22, L215, Col K	1300
MR/SS		Expenditures 15-22, L274, Col K	1600
MR/SS		Expenditures 15-22, L278, Col K	3000
MR/SS		Total Payments to Other Dist & Govt Units	4000
		Debt Service - Payments of Principal on Long-Term Debt	
		Capital Outlay	
		Non-Capitalized Equipment	
		Pre-K Programs	
		Special Education Programs - Pre-K	
		Remedial and Supplemental Programs - Pre-K	
		Adult/Continuing Education Programs	
		Summer School Programs	
		Community Services	
		Total Payments to Other Dist & Govt Units	

Total Deductions for OEPP Computation (Sum of Lines 18 - 73) \$ 816,700
 Total Operating Expenses Regular K-12 (Line 14 minus Line 75) 10,895,715
 Total Operating Expenses Regular in 2015-2016 (SBE 54-33), L12 10,895,715
 Estimated OEPP (Line 76 / Line 77) \$ 0.00
 Complete Line 77 \$

9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (SBE 54-33), L12
 Estimated OEPP (Line 76 / Line 77)

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)
This schedule is completed for school districts only.

Fund	Sheet, Row	ACCOUNT NO. - TITLE	Amount
ED			
ED-O&M-DS-TR-MR/SS-Tot	Revenues 9-14, L260 Col C	4901 Race to the Top	0
ED-O&M-MR/SS	Revenues 9-14, L261, Col C-G, J	4902 Race to the Top-Preschool Expansion Grant	0
ED-TR-MR/SS	Revenues 9-14, L262, Col C,D,G	4904 Advanced Placement Fee/International Baccalaureate	0
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 Title II - Immigrant Education Program (IEP)	0
ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909 Title II - Language Inst Program - Limited Eng (LPI/LEP)	0
ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910 Learn & Serve America	0
ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920 McKinney Education for Homeless Children	0
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932 Title II - Teacher Quality	0
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4860 Federal Charter Schools	0
ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	100,474
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	147,680
ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
		Total Deductions for PCTC Computation (Sum of Lines 83 - 173)	\$ 3,156,340
		Total PCTC Expenditures (Line 76 minus Line 175)	7,539,375
		Total Depreciation Allowance (from page 27, Col I)	180,620
		Total Net Expenditures for PCTC Computation Line 176 plus Line 177	7,719,995
		9 Mo ADA (from Line 77)	0.00
		Total Estimated PCTC (Line 178 / Line 179) *	\$ #DIV/0!

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

ESTIMATED INDIRECT COST RATE DATA

SECTION I

Financial Data To Assist Indirect Cost Rate Determination
 (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)

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.

Support Services - Direct Costs (1-2000) and (5-2000)

Direction of Business Support Services (1-2510) and (5-2510)				
Fiscal Services (1-2520) and (5-2520)				
Operation and Maintenance of Plant Services (1, 2, and 5-2540)				
Food Services (1-2560) Must be less than (P16, Col E-F, L62)				
Value of Commodities Received for Fiscal Year 2015 (Include the value of commodities when determining if an A-133 is required)				
Internal Services (1-2570) and (5-2570)				
Staff Services (1-2640) and (5-2640)				
Data Processing Services (1-2660) and (5-2660)				

SECTION II

Estimated Indirect Cost Rate for Federal Programs

Function	Indirect Costs	Restricted Program		Unrestricted Program	
		Direct Costs	Indirect Costs	Direct Costs	Indirect Costs
Instruction	1000	6,435,822	6,435,822	6,435,822	6,435,822
Support Services:					
Pupil	2100	2,752,834	2,752,834	2,752,834	2,752,834
Instructional Staff	2200	115,079	115,079	115,079	115,079
General Admin.	2300	652,840	652,840	652,840	652,840
School Admhn	2400	301,771	301,771	301,771	301,771
Business:					
Direction of Business Spl. Srv.	2510	0	0	0	0
Fiscal Services	2520	230,448	230,448	230,448	230,448
Oper. & Maint. Plant Services	2540	511,192	511,192	511,192	511,192
Pupil Transportation	2550	0	0	0	0
Food Services	2560	0	0	0	0
Internal Services	2570	8,760	8,760	8,760	8,760
Central:					
Direction of Central Spl. Srv.	2610	0	0	0	0
Plan, Rsrch, Dvlp, Eval, Srv.	2620	0	0	0	0
Information Services	2630	15,740	15,740	15,740	15,740
Staff Services	2640	0	0	0	0
Data Processing Services	2660	146,831	146,831	146,831	146,831
Other:	2900	0	0	0	0
Community Services	3000	0	0	0	0
Total		386,039	10,867,005	81,727	897,231
		Restricted Rate		Unrestricted Rate	
		Total Indirect Costs:	386,039	Total Indirect Costs:	897,231
		Total Direct Costs:	10,867,005	Total Direct Costs:	10,355,813
		=	3.55%	=	8.66%

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (Public Act 97-0357)
Fiscal Year Ending June 30, 2015

Niles Township District for Special 05-016-80/05-60

Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website:
<http://www.isbe.net/sfrms/sfrfrtr.htm>.

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

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

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

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

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

School District Name: Niles Township District for Special Educat
 RCDI Number: 05-016-8070-60

Description	Funct. No.	Actual Expenditures, Fiscal Year 2015			Budgeted Expenditures, Fiscal Year 2016		
		(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	564,375	1,447	564,375	527,759	0	527,759
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	8,760	0	8,760	9,900	0	9,900
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		574,582	0	574,582	537,659	0	537,659
9. Percent Increase (Decrease) for FY2016 (Budgeted) over FY2015 (Actual)							-6%

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.

12/2/2015
 (Date)

[Signature]
 Signature of Superintendent

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 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
- The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
 - 2 GASIS Statement No. 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of Payments should only be reflected on this page.
 - 3 Equals Line 8 minus Line 17
 - 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
 - 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
 - 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
 - 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
 - 8 Educational Fund (10) - Computer Technology only.
 - 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/42). This provision does not apply to taxes levied for Medicare-Only purposes.
 - 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
 - 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (judicial only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
 - 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
- Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

Instructions to insert word doc or pdf files:

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

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

DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION
New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)

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 FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.

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.

DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only					
<i>(All AFR pages must be completed to generate the following calculation)</i>					
	EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
Direct Revenues	11,138,817				11,138,817
Direct Expenditures	11,512,415				11,512,415
Difference	(373,598)				(373,598)
Fund Balance - June 30, 2015	9,246,547				9,246,547

Unbalanced - however, a deficit reduction plan is not required at this time.

Audit Checklist

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

- 1. The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.
- 2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are
- 4. All Other accounts and functions labeled (Vescribe & Itemize) are properly noted on the "Itemization 37" tab.
- 5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.
- 6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- 7. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- 8. If district is subject to PTELL, on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.

Balancing Schedule

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.

Check this Section for Error Messages

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. The A-133 related documents must be completed and attached.	
Accounting for late payments (Audit Questionnaire Section D)	ACCRUAL
Are Federal Expenditures greater than \$500,000?	ENTER ACCOUNTING INFO
Is all A133 information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	OK
3. Page 3: Financial Information must be completed.	Deficit reduction plan is not required.
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section D: Check a or b that agrees with the school district type.	OK
4. Page 5: Cells C4:L4, Actd 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MRSS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 6 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41	OK
Fund 20, Cell D13 must = Cell D41	OK
Fund 30, Cell E13 must = Cell E41	OK
Fund 40, Cell F13 must = Cell F41	OK
Fund 50, Cell G13 must = Cell G41	OK
Fund 60, Cell H13 must = Cell H41	OK
Fund 70, Cell I13 must = Cell I41	OK
Fund 80, Cell J13 must = Cell J41	OK
Fund 90, Cell K13 must = Cell K41	OK
Agency Fund, Cell L13 must = Cell L41	OK
General Fixed Assets, Cell M23 must = Cell M41	OK
General Long-Term Debt, Cell N23 must = Cell N41	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81	OK
Fund 20, Cells D38+D39 must = Cell D81	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81	OK
Fund 50, Cells G38+G39 must = Cell G81	OK

Description:	Error Message
Fund 80, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 25: Schedule of Bonds Payable must = Pages 5, 8 & 18: Basic Financial Statements.	OK
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33-F33, H33-K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49).	OK
9. Page 7 & 8: Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L 46:59).	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C36:J36 must be = Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C38+H38 must be > 0	OK
11. Page 5: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77.	OK
13. Page 32: LIMITATION OF ADMINISTRATIVE COST. Budget Information must be completed and submitted to ISBE.	OK
14. Page 31: SHARED OUTSOURCED SERVICES. Completed.	OK

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
 Year Ending June 30, 2015

DISTRICT/JOINT AGREEMENT NAME Niles Township District for Special Ed	RCDT NUMBER 05-016-8070-60	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003346
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable) Ms. Tarin Kendrick		NAME AND ADDRESS OF AUDIT FIRM RSM US LLP One South Wacker Drive, Suite 800 Chicago IL 60606
ADDRESS OF AUDITED ENTITY (Street and/or P.O. Box, City, State, Zip Code) 8701 Menard Ave Morton Grove 60053		
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 A-133 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 §. 310 (a)
- Schedule of Expenditures of Federal Awards including footnotes §. 310 (b)
- Independent Auditor's Report §. 505
- 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* §. 505
- Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 §. 505
- Schedule of Findings and Questioned Costs §. 505 (d)
- Summary Schedule of Prior Year Audit Findings §. 315 (b)

Corrective Action Plan § .315 (c)

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

Copy of Federal Data Collection Form § .320 (b)

Copy(ies) of Management Letter(s)

Niles Township District for Special Education
05-016-8070-80
A-133 SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of A-133 Single Audit Information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs
 - Program name includes "ARRA_" + prefix
 - Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts.
 - Including receipt/revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed.
 - Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
 - Project year runs from October 1 to September 30, so projects will cross fiscal year.
 - This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project/year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555):
 - The value is determined from the following, with each item on a separate line:
 - * Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
 - * Non-Cash Commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
 - Verify Non-Cash Commodities amount on ISBE web site: <http://www.isbe.net/business.htm>.
 - * Non-Cash Commodities: Commodities information for non-cash items received through **Other Food Services**
 - Districts should track separately through year, no specific report available from ISBE
 - Verify Non-Cash Commodities amount through **Other Food Services** on ISBE web site: <http://www.isbe.net/business.htm>.
 - Department of Defense **Fresh Fruits and Vegetables** (District should track through year)
 - The two commodity programs should be reported on separate lines on the SEFA.
 - Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: <http://www.isbe.net/business.htm>.
 - * Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240) CFDA number: 10.5B2
18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. **FINAL STATUS** amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
 - Including, but not limited to:
24. Basis of Accounting
25. Name of Entity

- 26. Type of Financial Statements
- 27. Subrecipient Information (Mark "N/A" if not applicable)
- * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- 28. Audit opinions expressed in opinion letters match opinions reported in Summary.
- 29. All Summary of Auditor Results questions have been answered.
- 30. All tested programs are listed.
- 31. Correct testing threshold has been entered. (OMB A-133, §. 520)

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

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

Niles Township District for Special Education
05-016-8070-60

RECONCILIATION OF FEDERAL REVENUES

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7	Account 4000	\$ 2,353,598
Flow-through Federal Revenues		
Revenues 9-14, Line 112	Account 2200	-
Value of Commodities		-
Indirect Cost Info 30, Line 11		-
Less: Medicaid Fee-for-Service		
Revenues 9-14, Line 270	Account 4992	(147,690)
AFR TOTAL FEDERAL REVENUES:		\$ 2,205,908

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES **\$ 2,205,908**

Total Current Year Federal Revenues Reported on SEFA:
 Federal Revenues Column D **\$ 2,205,909**

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 2,205,909

DIFFERENCE: \$ (1)

Niles Township District for Special Education
05-016-8070-60
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2015

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract #3 (B)	Year Receipts/Revenues 7/1/13-6/30/14 (C)	Year 7/1/14-6/30/15 (D)	Year Expenditure/Disbursements ⁴ 7/1/13-6/30/14 (E)	Year 7/1/14-6/30/15 (F)	Obligations/ Encumb. (G)	Final Status (H)	Budget (I)
U.S. Department of Education Pass through Illinois State Board of Education									
Special Education - Grants to States IDEA Flow Through (M)	84.027A	15-4620-00		2,039,251		2,039,251		2,039,251	2,132,050
Special Education - Grants to States IDEA Flow Through (M)	84.027A	14-4620-00	1,776,989		1,776,989			1,776,989	2,068,170
Special Education - Preschool Flow Through (M)	84.173A	15-4600-00		66,183		66,183		66,813	66,565
Special Education - Preschool Flow Through (M)	84.173A	14-4600-00	68,865		68,865			68,865	68,865
Total U.S. Department of Education			1,845,854	2,105,434	1,845,854	2,105,434		3,951,918	4,335,650
U.S. Department of Health and Human Services									
Medicaid Flow Through	93.778	15-4991-00		100,475		100,475		100,475	NA
Medicaid Flow Through	93.778	14-4991-00	67,371		67,371			67,371	NA
Total U.S. Department of Health and Human Services			67,371	100,475	67,371	100,475		167,846	NA
Total Expenditures of Federal Awards			1,913,225	2,205,909	1,913,225	2,205,909		4,119,764	4,335,650

• (M) Program was audited as a major program as defined by OMB Circular A-133.

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 identifying number assigned by the pass-through entity should be included in the schedule.
- 4 Circular A-133 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, Circular A-133 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
 05-016-8070-60
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ending June 30, 2015

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 material to financial statements 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, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, §.510(a)? YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

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: _____

\$300,000.00

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.

Niles Township District for Special Education
05-016-8070-60
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹ 2015- N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹2

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

For ISBE Review

Date	Resolution Criteria Code Number
Initials	Disposition of Questioned Costs Code Letter

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2015 would be assigned a reference number of 2015-001, 2015-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

¹³ See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

Niles Township District for Special Education
05-016-8070-60
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2015- N/A 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.
¹⁵ Include facts that support the deficiency identified on the audit finding.
¹⁶ Identify questioned costs as required by sections 510(a)(3) and 510 (a) (4) of Circular A-133.
¹⁷ See footnote 12.
¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Niles Township District for Special Education
05-016-8070-60
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2015

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

Finding Number

Condition

Current Status²⁰

NONE

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

¹⁹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

²⁰ Current Status should include one of the following:

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

Niles Township District for Special Education
05-016-8070-60
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹
Year Ending June 30, 2015

Corrective Action Plan

Finding No.: **2015- N/A**

Condition:

Plan:

Anticipated Date of Completion:

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

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

²¹ See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.