

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2016

Note #13 - Self Insurance Plan

All employees of the district are covered under the State of Illinois Unemployment Insurance Act. The district elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

The District is self-insured for medical coverage, which is provided to school personnel. SISCO administers claims for a fixed fee per enrolled employee. The District is responsible for the payment of claims up to annual levels of \$90,000 per employee and a maximum aggregate benefit of \$1,000,000. The minimum aggregate attachment point was \$1,847,097. Additional claims would be covered by commercial insurance. Future potential claims as of June 30, 2016 were not estimable.

At the beginning of each fiscal year, the District determines the amount of funds needed to operate the plan. This estimated total cost is used to develop standard unit charges for employees and for dependents covered under the plan.

The District has established a separate Self-Insurance Fund (Expendable Trust Fund) to account for the operation of this self-insurance plan. District contributions to the fund are made on the basis of 100% of the charges for employee coverage. Through payroll deductions, the employees are responsible for payment of the entire charges related to coverage of their dependents.

Note #14 - Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

The Illinois Department of Revenue discovered a misallocation of Corporate Personal Property Replacement Tax (CPPRT). It is estimated that the misallocation had resulted in an overpayment of \$59,139 in CPPRT to the District. The overpayment is expected to be recouped by the state through the reduction of future allocations that may begin as early as the January 2017 allocation.

Note #15 - Commitments

As of June 30, 2016, the District had the following construction commitments outstanding for the Capital Projects Fund:

Valley Construction	Northside School Renovation	\$4,083,000
Valley Construction	High School Partial Demolition	<u>259,750</u>
Total Outstanding Commitments		<u>\$4,342,750</u>

Operating Leases

The District entered into an operating lease for bus camera systems with Midwest Bus Sales, Inc. The lease term commenced March 13, 2015 and ends March 13, 2019. The yearly charge is \$13,256. Lease charges are paid through the Transportation and the Tort Funds.

The District entered into an operating lease for a 2015 GMC bus with Midwest Bus Sales, Inc. The lease term commenced November 20, 2014 and ends June 30, 2019. The yearly charge is \$10,191. Lease charges are paid through the Transportation Fund.

The District entered into an operating lease for a 2015 GMC mini tour bus with Midwest Bus Sales, Inc. The lease term commenced December 14, 2015 and ends December 15, 2020. The yearly charge is \$8,623.91. Lease charges are paid through the Transportation Fund.

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 NOTES TO THE BASIC FINANCIAL STATEMENTS
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Note #15 – Commitments (cont'd.)

The District entered into an operating lease for a security alarm system with American Capital Financial Services, Inc. The lease term commenced November 10, 2014 and ends November 10, 2016. The yearly charge is \$9,144. Lease charges are paid through the Tort Fund.

The District entered into an operating lease for copier equipment with Office Machine Consultants, Inc. The lease term commenced August 8, 2014 and ends August 8, 2019. The monthly charge is based on the number of copies run with a base fee of \$3,850 per month. Lease charges are paid through the Educational Fund.

Future minimum lease payments are as follows:

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Total</u>
2017	87,415
2018	78,271
2019	78,271
2020	<u>8,624</u>
	256,431

Unpaid Teacher's Contracts

Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when the disbursements are made. At June 30, 2016, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2016, amounted to \$1,045,914.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2016, the estimated unused vacation pay liability is \$31,239.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Retirement Commitments – Retirement commitments are considered to be an expenditure in the year paid. Under the new contract, as of June 30, 2015, the District had qualified commitments for health insurance for retirees of \$8,100.

Termination Benefits – Termination benefits are considered to be an expenditure in the year paid. As of June 30, 2016, the District had estimated incentives due for teachers who have notified the District of their retirements of \$599,500.

Note #16 - Joint Agreements

The District is a member of the Quad-City Career and Technical Education Consortium located at 1275 Avenue of the Cities, East Moline, Illinois, and Henry-Stark Counties Cooperative for Special Education located at 1318 W. Sixth Street, Kewanee, Illinois, along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. Audited financial statements for these joint agreements can be obtained from administrative offices as listed above.

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2016

Note #17 - Risk Management - Claims and Judgments

Significant losses are covered by commercial insurance for all major programs: property, liability, and worker's compensation. During the year ended June 30, 2016, there were no significant reductions in insurance coverage. There have been no settlements in excess of insurance coverage in the past three years.

The District is insured under a retrospectively rated policy for worker's compensation coverage. Whereas, the initial premium may be adjusted based on actual experience, adjustments in premiums are recorded when paid or received. During the year ended June 30, 2016, there were no significant adjustments in premiums based on actual experience.

Note #18 - Disbursements and Transfers in Excess of Budget

As of June 30, 2016, the District had no disbursements and/or transfers that exceeded the budget in any Fund.

Note #19 - Special Education Funded with General State Aid

During the fiscal year ended June 30, 2016, \$3,812 of Special Education function 1200 was paid with General State Aid revenue code 3001.

Note #20 - Subsequent Event

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 COMBINING SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCE
 ARISING FROM CASH TRANSACTIONS
 ALL TRUST AND AGENCY FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>ASSETS</u>	Unit Activity Fund	Middle School Activity Fund	High School Activity Fund	Memorial and Scholarship Fund	Self-funded Insurance Fund	Total
Cash	117,124	87,516	102,896	5,573	2,732,265	3,045,374
Investments	-	-	-	113,642	0.00	113,642
Total Assets	<u>117,124</u>	<u>87,516</u>	<u>102,896</u>	<u>119,215</u>	<u>2,732,265</u>	<u>3,159,016</u>
<u>LIABILITIES</u>						
Other Liabilities	-	-	-	-	-	-
Due to other Organizations	117,124	87,516	102,896	-	-	307,536
Total Liabilities	<u>117,124</u>	<u>87,516</u>	<u>102,896</u>	-	-	<u>307,536</u>
<u>FUND BALANCE AND OTHER CREDITS</u>						
Net Assets Available for Benefits	-	-	-	119,215	2,732,265	2,851,480
<u>TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS</u>	<u>117,124</u>	<u>87,516</u>	<u>102,896</u>	<u>119,215</u>	<u>2,732,265</u>	<u>3,159,016</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
UNIT ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	118,637.51	17,689.40	19,202.67	117,124.24
Total Assets	<u>118,637.51</u>	<u>17,689.40</u>	<u>19,202.67</u>	<u>117,124.24</u>
<u>LIABILITIES (Due to other Organizations)</u>				
<u>Unit Office</u>				
Administration Flower Fund	201.68	0.00	0.00	201.68
Cafeteria District Flower Fund	126.90	215.00	272.00	69.90
Elementary Book Week	1,067.19	0.00	0.00	1,067.19
H. Shoemaker CD Interest	76,616.38	0.00	3,174.62	73,441.76
Interest on NOW Account	18,100.96	2,663.16	3,296.76	17,467.36
Millikin Convenience Fund	3,127.16	249.90	645.05	2,732.01
Millikin Social Fund	1,167.65	1,728.00	1,649.09	1,246.56
Northside Convenience Fund	2,526.16	385.71	196.35	2,715.52
South West School - Convenience	546.34	1,352.18	1,752.99	145.53
Southwest Jeans	1,062.02	1,289.00	1,840.27	510.75
North Jeans	3,045.98	1,402.00	835.00	3,612.98
S.A.F.E.	5,359.30	1,000.00	751.10	5,608.20
Unit Office Convenience Fund	5,246.48	404.45	1,907.19	3,743.74
Social Worker/Student Needs	443.31	7,000.00	2,882.25	4,561.06
Total Liabilities (Due to other Organizations)	<u>118,637.51</u>	<u>17,689.40</u>	<u>19,202.67</u>	<u>117,124.24</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>118,637.51</u>	<u>17,689.40</u>	<u>19,202.67</u>	<u>117,124.24</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
MIDDLE SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	82,917.55	125,552.65	120,954.63	87,515.57
Total Assets	<u>82,917.55</u>	<u>125,552.65</u>	<u>120,954.63</u>	<u>87,515.57</u>
<u>LIABILITIES (Due to other Organizations)</u>				
<u>Middle School</u>				
Band Fund	4,744.09	20,254.96	18,841.41	6,157.64
M.S. Builders Club	1,634.35	2,183.98	1,556.01	2,262.32
General Fund	13,986.52	8,940.32	9,109.08	13,817.76
Impact Food	8.75	590.00	34.87	563.88
Interest on NOW Account - MS	351.09	131.00	131.00	351.09
Library Fund	5,218.87	10,149.36	8,895.64	6,472.59
Special Ed Activity	1,331.43	35.00	129.16	1,237.27
P.E. Activities	1,504.29	6,311.28	6,289.66	1,525.91
Student Services	37,689.42	53,691.06	52,909.41	38,471.07
Student Council	2,991.05	6,194.62	5,699.78	3,485.89
Teacher Services	157.37	4,062.86	3,515.15	705.08
Vocal Fund (Choir)	1,129.10	1,833.01	1,492.65	1,469.46
Yearbook	10,351.19	8,361.00	9,843.82	8,868.37
6th Grade Band Fund	340.25	1,117.90	1,162.30	295.85
6th Grade Student Senate	1,479.78	1,696.30	1,344.69	1,831.39
Total Liabilities (Due to other Organizations)	<u>82,917.55</u>	<u>125,552.65</u>	<u>120,954.63</u>	<u>87,515.57</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>82,917.55</u>	<u>125,552.65</u>	<u>120,954.63</u>	<u>87,515.57</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
HIGH SCHOOL ACTIVITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	86,995.06	405,964.09	390,062.81	102,896.34
Total Assets	<u>86,995.06</u>	<u>405,964.09</u>	<u>390,062.81</u>	<u>102,896.34</u>
<u>LIABILITIES (Due to other Organizations)</u>				
ACT	270.56	0.00	140.00	130.56
Annuals (Yearbook)	533.71	19,072.63	19,312.29	294.05
Athletic Fund	19,595.80	137,135.74	128,424.12	28,307.42
Band Fund	7,379.44	4,693.00	5,903.28	6,169.16
Choir Fund	1,065.45	3,825.36	4,686.83	203.98
Class of 2015	982.44	0.00	982.44	0.00
Class of 2016	8,260.89	0.00	8,260.89	0.00
Class of 2017	970.32	20,292.01	13,931.66	7,330.67
Class of 2018	200.00	9,999.00	8,426.80	1,772.20
Class of 2019	0.00	250.00	37.86	212.14
Commercial Club (Vocational Careers Club)	4,325.01	13,657.25	11,391.39	6,590.87
Co-op Club	579.10	0.00	297.00	282.10
Future Business Leaders of America	31.00	529.00	52.00	508.00
First Robotics Club	1,849.25	0.00	125.00	1,724.25
F.F.A.	462.94	5,383.50	4,948.86	897.58
Health Fund	1,061.94	400.00	797.89	664.05
H.S. Library	2,858.72	899.23	1,042.71	2,715.24
H.S. Student Services	313.16	10,052.63	7,866.28	2,499.51
IHSA Speech	40.00	420.00	460.00	0.00
Interest on NOW Account - HS	96.66	0.00	0.00	96.66
Jazz Band/Swing Choir	10,610.95	2,687.00	1,778.63	11,519.32
Key Club	2,664.03	6,561.45	6,030.65	3,194.83
Life Skills	6,591.66	2,084.01	3,508.37	5,167.30
Miscellaneous Fund	4,555.80	35,327.20	30,813.99	9,069.01
Music Trip Fund	1,344.70	105,888.00	106,692.04	540.66
Pom Pon & Maplettes	371.33	350.00	103.00	618.33
Radio Club	973.35	1,529.70	426.00	2,077.05
The Troupe	(12.82)	4,475.00	4,024.04	438.14
Scholastic Bowl	135.31	1,095.74	627.31	603.74
Stage Fund	6,021.16	11,578.33	10,669.51	6,929.98
Studio Club	705.77	657.00	293.15	1,069.62
Student Council	1,639.74	6,996.31	7,707.95	928.10
Thespian Fund	517.69	125.00	300.87	341.82
Total Senior High School	<u>86,995.06</u>	<u>405,964.09</u>	<u>390,062.81</u>	<u>102,896.34</u>
Total Liabilities (Due to other Organizations)	<u>86,995.06</u>	<u>405,964.09</u>	<u>390,062.81</u>	<u>102,896.34</u>
<u>FUND BALANCE</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>86,995.06</u>	<u>405,964.09</u>	<u>390,062.81</u>	<u>102,896.34</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 MEMORIALS AND SCHOLARSHIPS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	3,926.92	16,591.52	14,945.10	5,573.34
Investments	111,666.60	5,789.21	3,814.63	113,641.18
Total Assets	115,593.52	22,380.73	18,759.73	119,214.52
<u>LIABILITIES (Due to other Organizations)</u>	0.00	0.00	0.00	0.00
<u>FUND BALANCE and other Credits</u>				
King Memorial	40,447.96	7,907.45	7,213.86	41,141.55
Waterman Scholarship	75,145.56	14,473.28	11,545.87	78,072.97
Total Fund Balance and other Credits	115,593.52	22,380.73	18,759.73	119,214.52
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	115,593.52	22,380.73	18,759.73	119,214.52

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 SCHEDULE OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 CASH BASIS - FIDUCIARY FUND TYPE - TRUST FUND - INSURANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Additions to Plan Assets Attributed to:		
Insurance Premiums Received	1,756,454.63	
Interest Earned	<u>3,456.55</u>	
Total Additions		1,759,911.18
Deductions from Plan Assets Attributed to:		
Claims Paid and Co-Insurance Premiums	<u>1,503,742.67</u>	
Total Deductions		<u>1,503,742.67</u>
Net Increase (Decrease)		256,168.51
Net Assets available for Benefits, July 1, 2015		<u>2,476,096.93</u>
Net Assets Available for Benefits, June 30, 2016		<u><u>2,732,265.44</u></u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE BEFORE ADVANCE TAXES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Commercial Prop	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Revenue Received Before Advance Taxes:										
Local Sources										
Real Estate Taxes (1)	7,962,278	1,663,570	1,875,793	665,429	839,470		166,357	439,833	166,135	13,778,865
Other Local Revenue	2,009,626	18,381	9,245	7,132	32,680	981,965	8,148	1,328	20,137	3,088,642
General State Aid	4,355,072									4,355,072
Other State Sources	709,297			954,790				39,816		1,703,903
Federal Sources	842,801									842,801
Total Direct Receipts	15,879,074	1,681,951	1,885,038	1,627,351	872,150	981,965	174,505	480,977	186,272	23,769,283
Expenditures Disbursed:										
Instruction	10,451,819				160,308					10,612,127
Support Services	5,169,951	1,919,378		1,856,508	399,387	1,824,212		485,312	364,030	12,018,778
Community Services	128,296				13,085					141,381
Payments to Other Governmental Units	1,098,468				33,920					1,132,388
Debt Services			2,066,600							2,066,600
Total Direct Disbursements	16,848,534	1,919,378	2,066,600	1,856,508	606,700	1,824,212	0	485,312	364,030	25,971,274
Excess of Receipts Over (Under) Disbursements	(969,460)	(237,427)	(181,562)	(229,157)	265,450	(842,247)	174,505	(4,335)	(177,758)	(2,201,991)
Other Sources (Uses):										
Other Sources	1,000,000	295,826	1,624,896	0	0	28,088,943	2,000,363	0	7,585,000	40,595,028
Other Uses	0	0	0	0	0	(798,668)	(1,000,000)	0	0	(1,798,668)
Total Other Sources (Uses)	1,000,000	295,826	1,624,896	0	0	27,290,275	1,000,363	0	7,585,000	38,796,360
Excess of Receipts Over (Under) Disbursements and Other Sources (Uses)	30,540	58,399	1,443,334	(229,157)	265,450	26,448,028	1,174,868	(4,335)	7,407,242	36,594,369
Fund Balance Before Advanced Taxes, July 1, 2015	2,961	1,741,391	659,895	1,387,215	46,154	1,153,506	1,626,950	262,760	461,263	7,342,095
Fund Balance Before Advanced Taxes, June 30, 2016	33,501	1,799,790	2,103,229	1,158,058	311,604	27,601,534	2,801,818	258,425	7,868,505	43,936,464
Advanced Taxes Received Prior to June 30, 2016	4,556,799	953,305	1,364,943	381,322	424,221	0	0	311,159	0	7,991,749
Fund Balance After Advanced Taxes, June 30, 2016	4,590,300	2,753,095	3,468,172	1,539,380	735,825	27,601,534	2,801,818	569,584	7,868,505	51,928,213

(1) Real Estate Receipts have been reduced by the 2015 Levy received prior to June 30, 2016, and increased by the 2014 Levy received prior to June 30, 2015.

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 SCHEDULE OF BONDED INDEBTEDNESS
 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
JUNE 30, 2016

General Obligation Life Safety Bonds/Working Cash Bonds 2010A
 Dated: September 1, 2010
 Original Issue: \$1,060,000
 Principal Due: February 15
 Interest Due: August and February 15
 Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
	<u>Rate</u>		<u>August 15</u>	<u>February 15</u>	
2016-17	3.14	1,060,000	18,550	18,550	1,097,100
Totals		1,060,000	18,550	18,550	1,097,100

General Obligation Working Cash Bonds 2010B
 Dated: September 1, 2010
 Original Issue: \$1,545,000
 Principal Due: February 15
 Interest Due: August and February 15
 Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
	<u>Rate</u>		<u>August 15</u>	<u>February 15</u>	
2016-17	3.83	370,000	7,862	7,863	385,725
Totals		370,000	7,862	7,863	385,725

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF BONDED INDEBTEDNESS
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
JUNE 30, 2016

General Obligation Working Cash School Bonds 2015B
Dated: February 24, 2016
Original Issue: \$15,063,327.45
Principal Due: February 15
Interest Due: August and February 15
Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
	<u>Rate</u>		<u>August 15</u>	<u>February 15</u>	
2016-17		-	577,185	303,782	880,967.00
2017-18	5.000%	930,000	303,781	303,781	1,537,562.00
2018-19	5.000%	980,000	280,531	280,531	1,541,062.00
2019-20	5.000%	1,030,000	256,031	256,031	1,542,062.00
2020-21	2.750%	1,080,000	230,281	230,281	1,540,562.00
2021-22	3.000%	1,110,000	215,431	215,431	1,540,862.00
2022-23	5.000%	1,145,000	198,781	198,781	1,542,562.00
2023-24	0.000%	730,110	170,156	645,046	1,545,312.30
2024-25	0.000%	698,217	165,656	682,440	1,546,313.15
2025-26	3.125%	1,220,000	161,156	161,156	1,542,312.00
2026-27	3.750%	285,000	142,094	142,094	569,188.00
2027-28	3.750%	305,000	136,750	136,750	578,500.00
2028-29	3.750%	360,000	131,032	131,032	622,064.00
2029-30	3.750%	410,000	124,281	124,281	658,562.00
2030-31	3.750%	465,000	116,594	116,594	698,188.00
2031-32	5.000%	425,000	107,875	107,875	640,750.00
2032-33	5.000%	490,000	97,250	97,250	684,500.00
2033-34	5.000%	1,660,000	85,000	85,000	1,830,000.00
2034-35	5.000%	1,740,000	43,500	43,500	1,827,000.00
		<u>15,063,327.45</u>	<u>3,543,365.00</u>	<u>4,261,636.00</u>	<u>22,868,328.45</u>

Taxable General Obligation Working Cash School Bonds 2016A
Dated: February 24, 2016
Original Issue: \$2,000,000.00
Principal Due: February 15
Interest Due: August and February 15
Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
	<u>Rate</u>		<u>August 15</u>	<u>February 15</u>	
2016-17	2.125%	950,000		43,363	993,363.00
2017-18	2.250%	520,000	12,143	12,144	544,287.00
2018-19	2.375%	530,000	6,294	6,294	542,588.00
		<u>2,000,000</u>	<u>18,437</u>	<u>61,801</u>	<u>2,080,238</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF BONDED INDEBTEDNESS
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
JUNE 30, 2016

General Obligation Working Cash School Bonds 2016B
Dated: February 24, 2016
Original Issue: \$9,000,000.00
Principal Due: February 15
Interest Due: August and February 15
Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	Interest		<u>Interest</u>		<u>Total</u>
	<u>Rate</u>	<u>Principal</u>	<u>August 15</u>	<u>February 15</u>	
2016-17	4.000%	-	141,000	180,000	321,000
2017-18	4.000%	-	180,000	180,000	360,000
2018-19	4.000%	-	180,000	180,000	360,000
2019-20	4.000%	-	180,000	180,000	360,000
2020-21	4.000%	-	180,000	180,000	360,000
2021-22	4.000%	-	180,000	180,000	360,000
2022-23	4.000%	-	180,000	180,000	360,000
2023-24	4.000%	-	180,000	180,000	360,000
2024-25	4.000%	-	180,000	180,000	360,000
2025-26	4.000%	-	180,000	180,000	360,000
2026-27	4.000%	-	180,000	180,000	360,000
2027-28	4.000%	970,000	160,600	160,600	1,291,200
2028-29	4.000%	1,000,000	140,600	140,600	1,281,200
2029-30	4.000%	1,000,000	120,600	120,600	1,241,200
2030-31	4.000%	1,000,000	100,600	100,600	1,201,200
2031-32	4.000%	1,000,000	80,600	80,600	1,161,200
2032-33	4.000%	1,100,000	58,600	58,600	1,217,200
2033-34	4.000%	1,100,000	36,600	36,600	1,173,200
2034-35	0.000%	-	36,600	36,600	73,200
2035-36	0.000%	1,830,000	36,600	36,600	1,903,200
		<u>9,000,000.00</u>	<u>2,712,400</u>	<u>2,751,400</u>	<u>12,560,600</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
SCHEDULE OF BONDED INDEBTEDNESS
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
JUNE 30, 2016

Alternate Revenue Bonds Series 2015A
Dated: September 1, 2015
Original Issue: \$10,685,000
Principal Due: February 15
Interest Due: August and February 15
Paying Agent: UMB Bank, N.A.

<u>Due Date</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		<u>Total</u>
	<u>Rate</u>		<u>August 15</u>	<u>February 15</u>	
2016-17	2.000%	165,000	416,242	217,425	798,667
2017-18	3.000%	315,000	217,425	212,700	745,125
2018-19	3.000%	325,000	212,700	207,825	745,525
2019-20	3.000%	335,000	207,825	202,800	745,625
2020-21	3.000%	345,000	202,800	197,625	745,425
2021-22	3.000%	355,000	197,625	192,300	744,925
2022-23	3.000%	365,000	192,300	186,825	744,125
2023-24	3.000%	375,000	186,825	181,200	743,025
2024-25	3.000%	390,000	181,200	175,350	746,550
2025-26	5.000%	400,000	175,350	169,350	744,700
2026-27	5.000%	415,000	169,350	158,975	743,325
2027-28	5.000%	435,000	158,975	148,100	742,075
2028-29	5.000%	460,000	148,100	136,600	744,700
2029-30	5.000%	485,000	136,600	124,475	746,075
2030-31	5.000%	510,000	124,475	111,725	746,200
2031-32	5.000%	535,000	111,725	98,350	745,075
2032-33	5.000%	560,000	98,350	84,350	742,700
2033-34	5.000%	590,000	84,350	69,600	743,950
2034-35	5.000%	620,000	69,600	54,100	743,700
2035-36	4.000%	650,000	54,100	41,100	745,200
2036-37	4.000%	675,000	41,100	27,600	743,700
2037-38	4.000%	705,000	27,600	13,500	746,100
2038-39	4.000%	675,000	13,500	-	688,500
		<u>10,685,000.00</u>	<u>3,428,117</u>	<u>3,011,875</u>	<u>17,124,992</u>

GENESEO COMMUNITY UNIT SCHOOL DISTRICT NO. 228
 SCHEDULE OF TAXES EXTENDED AND COLLECTED
JUNE 30, 2016

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation & Maintenance Levy</u>	<u>Debt Services Levy</u>	<u>Trans- portation Levy</u>	<u>Municipal Retirement Levy</u>	<u>Social Security Levy</u>	<u>Working Cash Levy</u>	<u>Tort Immunity Levy</u>	<u>Fire Safety Levy</u>	<u>Total All Levies</u>
<u>2013 Levy</u>												
Assessed Valuation	330,532,161											
Tax Rate per \$100.00	<u>2.31060</u>	<u>0.03940</u>	<u>0.02270</u>	<u>0.49170</u>	<u>0.61140</u>	<u>0.19670</u>	<u>0.09990</u>	<u>0.08780</u>	<u>0.04920</u>	<u>0.12710</u>	<u>0.00460</u>	<u>4.04110</u>
Taxes Extended	<u>7,637,276</u>	<u>130,230</u>	<u>75,031</u>	<u>1,625,227</u>	<u>2,020,874</u>	<u>650,157</u>	<u>330,202</u>	<u>290,207</u>	<u>162,622</u>	<u>420,106</u>	<u>15,204</u>	<u>13,357,136</u>
Taxes Collected 98.68%	<u>7,536,215</u>	<u>128,507</u>	<u>74,038</u>	<u>1,603,721</u>	<u>1,994,132</u>	<u>641,553</u>	<u>325,832</u>	<u>286,367</u>	<u>160,469</u>	<u>414,547</u>	<u>15,003</u>	<u>13,180,384</u>
<u>2014 Levy</u>												
Assessed Valuation	332,856,121											
Tax Rate per \$100.00	<u>2.35000</u>	<u>0.04000</u>	<u>0.00310</u>	<u>0.50000</u>	<u>0.56370</u>	<u>0.20000</u>	<u>0.12320</u>	<u>0.12920</u>	<u>0.05000</u>	<u>0.13220</u>	<u>0.05000</u>	<u>4.14140</u>
Taxes Extended	<u>7,822,119</u>	<u>133,142</u>	<u>10,319</u>	<u>1,664,281</u>	<u>1,876,310</u>	<u>665,712</u>	<u>410,079</u>	<u>430,050</u>	<u>166,428</u>	<u>440,036</u>	<u>166,428</u>	<u>13,784,904</u>
Advance Taxes Received Prior to June 30, 2015	4,123,352	70,185	5,439	877,309	989,078	350,924	216,169	226,697	87,731	231,960	87,731	7,266,575
Taxes received July 1, 2015 thru June 30, 2016	<u>3,683,926</u>	<u>62,705</u>	<u>4,860</u>	<u>783,814</u>	<u>883,672</u>	<u>313,526</u>	<u>193,132</u>	<u>202,538</u>	<u>78,381</u>	<u>207,240</u>	<u>78,381</u>	<u>6,492,175</u>
Taxes Collected 99.81%	<u>7,807,278</u>	<u>132,890</u>	<u>10,299</u>	<u>1,661,123</u>	<u>1,872,750</u>	<u>664,450</u>	<u>409,301</u>	<u>429,235</u>	<u>166,112</u>	<u>439,200</u>	<u>166,112</u>	<u>13,758,750</u>
<u>2015 Levy</u>												
Assessed Valuation	337,213,380											
Tax Rate per \$100.00	<u>2.35000</u>	<u>0.04000</u>	<u>0.00000</u>	<u>0.50000</u>	<u>0.71590</u>	<u>0.20000</u>	<u>0.10380</u>	<u>0.11870</u>	<u>0.00000</u>	<u>0.16320</u>	<u>0.00000</u>	<u>4.19160</u>
Taxes Extended	<u>7,924,514</u>	<u>134,885</u>	<u>-</u>	<u>1,686,067</u>	<u>2,414,111</u>	<u>674,427</u>	<u>350,027</u>	<u>400,272</u>	<u>-</u>	<u>550,332</u>	<u>-</u>	<u>14,134,635</u>
Advance Taxes Received Prior to June 30, 2016	<u>4,480,535</u>	<u>76,264</u>	<u>-</u>	<u>953,305</u>	<u>1,364,943</u>	<u>381,322</u>	<u>197,906</u>	<u>226,315</u>	<u>-</u>	<u>311,159</u>	<u>-</u>	<u>7,991,749</u>
Taxes Receivable	<u>3,443,979</u>	<u>58,621</u>	<u>-</u>	<u>732,762</u>	<u>1,049,168</u>	<u>293,105</u>	<u>152,121</u>	<u>173,957</u>	<u>-</u>	<u>239,173</u>	<u>-</u>	<u>6,142,886</u>

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

DISTRICT/JOINT AGREEMENT NAME Geneseo Community Unit School D	RCDT NUMBER 28-037-2280-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 060-009381	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Gorenz and Associates, Ltd. 4200 N. Knoxville Ave. Peoria IL 61614	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 648 North Chicago St. Geneseo IL 61254		E-MAIL ADDRESS: sramsay@gorenzcpa.com	
		NAME OF AUDIT SUPERVISOR Stephanie K. Ramsay, CPA	
		CPA FIRM TELEPHONE NUMBER 309-685-7621	FAX NUMBER 309-685-4758

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)

Geneseo Community Unit School District No. 228
28-037-2280-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Prior to 6/30/15 (C)	7/01/15 - 6/30/16 (D)	Prior to 6/30/15 (E)	7/01/15 - 6/30/16 (F)			
U.S. Department of Agriculture -									
Pass-through program from									
Illinois State Board of Education									
(M) National School Lunch Program	10.555	15-4210-00	257,680	61,387	257,680	61,387		319,067	N/A
(M) National School Lunch Program	10.555	16-4210-00		239,070		239,070	(2)	239,070	N/A
(M) School Breakfast Program	10.553	15-4220-00	57,031	12,841	57,031	12,841		69,872	N/A
(M) School Breakfast Program	10.553	16-4220-00		55,421		55,421	(2)	55,421	N/A
Food Donation (3)	10.555	FY15			48,239			48,239	N/A
(M) Food Donation (3)	10.555	FY16				59,214		59,214	N/A
Dept of Defense-Fresh Fruits and Vegetables (3)	10.555	FY15			38,461			38,461	N/A
(M) Dept of Defense-Fresh Fruits and Vegetables (3)	10.555	FY16				40,253		40,253	N/A
Pass-through program from									
St. Malachy's School									
(M) National School Lunch Program	10.555	15-4210-01	5,399	1,931	6,126	1,204		7,330	N/A
(M) National School Lunch Program	10.555	16-4210-01		3,487		3,794	(2)	3,794	N/A
Total U.S. Department of Agriculture - Pass-through programs			<u>320,110</u>	<u>374,137</u>	<u>407,537</u>	<u>473,184</u>	<u>-</u>	<u>880,721</u>	
U.S. Department of Education -									
Pass-through program from									
Illinois State Board of Education									
Title I - Low Income	84.010	15-4300-00	82,471	82,974	165,445			165,445	181,408
Title I - Low Income	84.010	16-4300-00		106,991		189,452	(2)	189,452	193,664
IDEA Room and Board	84.027	15-4625-00	20,608	49,203	30,480	39,331		69,811	N/A
IDEA Room and Board	84.027	16-4625-00		71,497		89,576		89,576	N/A
Title II - Teacher Quality	84.367	15-4932-00	62,596		62,596			62,596	62,596
Title II - Teacher Quality	84.367	16-4932-00		36,264		53,037		53,037	53,037
Total Dept. of Education passed-through ISBE			<u>165,675</u>	<u>346,929</u>	<u>258,521</u>	<u>371,396</u>		<u>629,917</u>	

Geneseo Community Unit School District No. 228
28-037-2280-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Prior to 6/30/15 (C)	7/01/15 - 6/30/16 (D)	Prior to 6/30/15 (E)	7/01/15 - 6/30/16 (F)			
Henry-Stark Special Education Cooperative									
IDEA Flow Through	84.027	16-4620-00		49,708		49,708		49,708	57,277
Total U.S. Department of Education - Pass-through programs from Henry Stark SEA				49,708		49,708		49,708	
Pass-through program from Illinois Department of Human Services									
S.T.E.P. (Note #5)	84.126	46CTD00020	23,228	-	23,228	-		23,228	23,228
S.T.E.P. (Note #5)	84.126	46CUD00020		30,970		30,970	-	30,970	30,970
Total Dept. of Education passed-through IL Dept of Human Services			23,228	30,970	23,228	30,970		54,198	
Total U.S. Department of Education - Pass-through programs			188,903	427,607	281,749	452,074	-	733,823	
U.S. Department of Health and Human Services - Pass-through program from Illinois Department of Healthcare and Family Services									
Medicaid Outreach	93.778	15-4991-00	14,212	4,888	14,804	5,092		19,896	N/A
Medicaid Outreach	93.778	16-4991-00		10,993		11,451		11,451	N/A
			14,212	15,881	14,804	16,543	-	31,347	
Total U.S. Department of Health and Human Services - Pass-through programs			14,212	15,881	14,804	16,543	-	31,347	
Total Federal Awards			523,225	817,625	704,090	941,801	-	1,645,891	
Total Federal Awards Passed Through Illinois State Board of Education			485,785	721,066	666,058	844,580	-	1,510,638	
Total Federal Awards Passed Through Other Entities			37,440	96,559	38,032	97,221		135,253	
Total Federal Awards			523,225	817,625	704,090	941,801	-	1,645,891	

(M) Indicates Major Federal Financial Assistance Program.

(1) Revenue Carryover from Prior Year Project per ISBE.

(2) Project not complete as of June 30, 2016.

(3) Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

Geneseo Community Unit School District No. 228
28-037-2280-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2016

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of **Geneseo CUSD #228** and is presented on the Cash 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: Subrecipients⁶

Of the federal expenditures presented in the schedule, **Geneseo CUSD #228** provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipients
The District had no Sub-recipients during the fiscal year ended June 30, 2016.		

Note 3: Relationship to Basic Financial Statements and Program Financial Reports

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources. Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with the amounts reported in the Program Financial Records for programs which have filed final reports as of June 30, 2016 with ISBE.

Note 4: Matching Expenditures

S.T.E.P. (CFDA #84.126) (Contract #46CUD00020) required matching expenditures of \$15,412. Total reported expenditures for the grant were \$30,970 not including the matching expenditures.

Note 5: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Geneseo CUSD #228 and are included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	<u>\$99,467</u>
OTHER NON-CASH ASSISTANCE	<u>\$0</u>

Note 6: Other Information

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

Property	<u>No</u>
Auto	<u>No</u>
General Liability	<u>No</u>
Workers Compensation	<u>No</u>
Loans/Loan Guarantees Outstanding at June 30:	<u>No</u>
District had Federal grants requiring matching expenditures	<u>Yes</u>
	(Yes/No)

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

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

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipient information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee. Title 2 CFR §200.510 (b)(2)

Geneseo Community Unit School District No. 228
28-037-2280-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(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: Unqualified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR §200.516 (a)? YES NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰
10.555	National Lunch Program Cluster

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.

Geneseo Community Unit School District No. 228
28-037-2280-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2016- None Known 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 2016 would be assigned a reference number of 2016-001, 2016-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

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

¹³ See Title 2 CFR §200.521 *Management decision* for additional guidance on reporting management's response.

Geneseo Community Unit School District No. 228
28-037-2280-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2016

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ **2016-None Known** 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

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

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

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

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding.

¹⁶ Identify questioned costs as required by Title 2 CFR §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

Geneseo Community Unit School District No. 228
28-037-2280-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2016

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
2015 - None identified		

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

¹⁹ Explanation of this schedule - Title 2 CFR §200.511 (b)

²⁰ Current Status should include one of the following:

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 28-037-2280-26				Name of Auditing Firm: Gorenz and Associates, Ltd.	
County Name: Henry				Name of Audit Manager: Stephanie K. Ramsay, CPA	
Name of School District/Joint Agreement: Geneseo Community Unit School District No. 228		<p align="center"><u>Filing Status:</u> Submit electronic AFR directly to ISBE</p> <p align="center">Click on the Link to Submit: Send ISBE a File</p>		Address: 4200 N. Knoxville Ave.	
Address: 648 North Chicago St.				City: Peoria State: IL Zip Code: 61614	
City: Geneseo				Phone Number: 309-685-7621 Fax Number: 309-685-4758	
Email Address: skuffel@geneseoschools.org				IL License Number (9 digit): 060-009381 Expiration Date: 1/1/2017	
Zip Code: 61254				Email Address: sramsay@gorenzcpa.com	
				0	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center"><u>Single Audit Status:</u></p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is all Single Audit Information completed and attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Were any financial statement or federal awards findings issued?</p>		<p align="center">ISBE Use Only</p>	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Scott Kuffel		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: skuffel@geneseoschools.org		Email Address:		Email Address:	
Telephone: 309-945-0450 Fax Number: 309-945-0445		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

Submit AFR Electronically

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

[Attachment Manager Link](#)

Note: CD/Disk no longer accepted.

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

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three **paper** copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.

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

[Single Audit Act](#)

Qualifications of Auditing Firm

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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.

Adverse due to regulatory basis of accounting.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

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

Comments Applicable to the Auditor's Questionnaire:

Gorenz and Associates, Ltd.

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.

Gorenz and Associates, Ltd.
Signature

9/22/2016
mm/dd/yyyy

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2015</u>			Equalized Assessed Valuation (EAV):					337,213,380				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.023500		+ 0.005000		+ 0.002000		= 0.030500		0.000000		
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	19,739,367			20,624,420			(885,053)			11,684,593			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
22	0		+ 0		+ 0		+ 0		+ 0				
23	Other		Total										
24	0		= 0										
25	** The numbers shown are the sum of entries on page 25.												
26													
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		46,535,446										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		38,178,327								
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
57													
58													
59													
60													
61													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	(Go to the following website for reference to the Financial Profile)																
3	www.isbe.net/sfms/p/profile.htm																
4																	
5																	
6																	
7	District Name: Geneseo Community Unit School District No. 228																
8	District Code: 28-037-2280-26																
9	County Name: Henry																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 11,684,593.00 Ratio 0.592 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Total 19,739,367.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 20,624,420.00 Ratio 1.045 Score 3																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Total 19,739,367.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: Value 1.05																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 11,684,593.00 Days 203.95 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10																
30	Value 8,742,256.88																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H37) Total 38,178,327.00 Percent 17.95 Score 1																
33	Total Long-Term Debt Allowed (P3, Cell H31) Weight 0.10																
34	Value 46,535,446.44																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
															Total Profile Score:		3.35 *
															Estimated 2017 Financial Profile Designation:		<u>REVIEW</u>
	* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,590,300	2,753,095	3,468,172	1,539,380	735,825	27,601,534	2,801,818	569,584	7,868,505
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		4,590,300	2,753,095	3,468,172	1,539,380	735,825	27,601,534	2,801,818	569,584	7,868,505
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	256,057	0	0	0	281,196	1,298,826	0	0	0
39	Unreserved Fund Balance	730	4,334,243	2,753,095	3,468,172	1,539,380	454,629	26,302,708	2,801,818	569,584	7,868,505
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,590,300	2,753,095	3,468,172	1,539,380	735,825	27,601,534	2,801,818	569,584	7,868,505

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)		Agency Fund	Account Groups	
2				Acct. #	General Fixed Assets
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		3,045,374		
5	Investments	120	113,642		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		3,159,016		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		542,305	
17	Building & Building Improvements	230		26,947,352	
18	Site Improvements & Infrastructure	240		587,130	
19	Capitalized Equipment	250		2,657,734	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			3,468,172
22	Amount to be Provided for Payment on Long-Term Debt	350			34,710,155
23	Total Capital Assets			30,734,521	38,178,327
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	307,536		
34	Total Current Liabilities		307,536		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			38,178,327
37	Total Long-Term Liabilities				38,178,327
38	Reserved Fund Balance	714	2,851,480		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			30,734,521	
41	Total Liabilities and Fund Balance		3,159,016	30,734,521	38,178,327

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	10,329,727	1,757,947	2,260,903	702,959	853,505	981,965	86,774	520,360	98,541
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	5,064,369	0	0	954,790	0	0	0	39,816	0
7	FEDERAL SOURCES	4000	842,801	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		16,236,897	1,757,947	2,260,903	1,657,749	853,505	981,965	86,774	560,176	98,541
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,748,880								
10	Total Receipts/Revenues		19,985,777	1,757,947	2,260,903	1,657,749	853,505	981,965	86,774	560,176	98,541
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	10,451,819				160,308				
13	Support Services	2000	5,169,951	1,919,378		1,856,508	399,387	1,824,211		485,312	364,030
14	Community Services	3000	128,296	0		0	13,085				
15	Payments to Other Districts & Governmental Units	4000	1,098,468	0	0	0	33,920	0			0
16	Debt Service	5000	0	0	2,066,600	0	0			0	0
17	Total Direct Disbursements/Expenditures		16,848,534	1,919,378	2,066,600	1,856,508	606,700	1,824,211		485,312	364,030
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,748,880	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,597,414	1,919,378	2,066,600	1,856,508	606,700	1,824,211		485,312	364,030
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(611,637)	(161,431)	194,303	(198,759)	246,805	(842,246)	86,774	74,864	(265,489)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	1,000,000	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	826,228	0		26,337,099	2,000,000	0	7,585,000
34	Premium on Bonds Sold	7220	0	0	0	0		1,751,843	363	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	295,826	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0						
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	798,668	0	0	0	0	0	0
44	Total Other Sources of Funds		1,000,000	295,826	1,624,896	0	0	28,088,942	2,000,363	0	7,585,000
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							1,000,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Capital Leases	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	798,668	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	798,668	1,000,000	0	0
77	Total Other Sources/Uses of Funds		1,000,000	295,826	1,624,896	0	0	27,290,274	1,000,363	0	7,585,000
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		388,363	134,395	1,819,199	(198,759)	246,805	26,448,028	1,087,137	74,864	7,319,511
79	Fund Balances - July 1, 2015		4,201,937	2,618,700	1,648,973	1,738,139	489,020	1,153,506	1,714,681	494,720	548,994
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances - June 30, 2016		4,590,300	2,753,095	3,468,172	1,539,380	735,825	27,601,534	2,801,818	569,584	7,868,505

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		8,175,962	1,739,566	2,251,658	695,827	391,535	0	78,626	519,032	78,404
6	Leasing Purposes Levy ⁸	1130	4,974	0							
7	Special Education Purposes Levy	1140	139,165	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					429,290				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		8,320,101	1,739,566	2,251,658	695,827	820,825	0	78,626	519,032	78,404
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	547	132	1	51	368	0	12	52	96
16	Corporate Personal Property Replacement Taxes ⁹	1230	436,830	0	0	0	27,769	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		437,377	132	1	51	28,137	0	12	52	96
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	7,337								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		7,337								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				1,131					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					1,131					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	11,361	8,825	9,244	5,950	1,901	39,274	8,136	1,276	20,041
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		11,361	8,825	9,244	5,950	1,901	39,274	8,136	1,276	20,041
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	725,481								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	32,996								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	498								
75	Total Food Service		758,975								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	70,072	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	2,296	0							
80	Book Store Sales	1730	925	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	133,234	0							
82	Total District/School Activity Income		206,527	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	183,408								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	539								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		183,947								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	8,620							
96	Contributions and Donations from Private Sources	1920	147,285	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	2,898	0		0					
99	Refund of Prior Years' Expenditures	1950	36,255	780	0	0	2,642	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
101	Drivers' Education Fees	1970	19,567								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0			942,691			
104	Payment from Other Districts	1991	8,353	0	0	0	0	0			
105	Sale of Vocational Projects	1992	186,687								
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
107	Other Local Revenues (Describe & Itemize)	1999	3,057	24	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		404,102	9,424	0	0	2,642	942,691	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	10,329,727	1,757,947	2,260,903	702,959	853,505	981,965	86,774	520,360	98,541
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111	Flow-through Revenue from State Sources	2100	0	0		0	0				
112	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	General State Aid - Sec. 18-8.05	3001	4,355,072	0	0	0	0	0		0	0
118	General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
121	Total Unrestricted Grants-In-Aid		4,355,072	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100	4,057			0					
125	Special Education - Funding for Children Requiring Sp ED Services	3105	307,379								
126	Special Education - Personnel	3110	164,520	0							
127	Special Education - Orphanage - Individual	3120	20,168								
128	Special Education - Orphanage - Summer Individual	3130	0								
129	Special Education - Summer School	3145	0								
130	Special Education - Other (Describe & Itemize)	3199	0	0							
131	Total Special Education		496,124	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	0	0			0				
134	CTE - Secondary Program Improvement (CTEI)	3220	47,843	0							
135	CTE - WECEP	3225	0	0							
136	CTE - Agriculture Education	3235	1,368	0							
137	CTE - Instructor Practicum	3240	0	0							
138	CTE - Student Organizations	3270	0	0							
139	CTE - Other (Describe & Itemize)	3299	0	0							
140	Total Career and Technical Education		49,211	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
144	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	2,366								
146	School Breakfast Initiative	3365	0	0			0				
147	Driver Education	3370	37,033	0							
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0		0	0
149	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0		0	0
150	TRANSPORTATION										
151	Transportation - Regular and Vocational	3500	0	0		781,852	0				
152	Transportation - Special Education	3510	0	0		172,938	0				
153	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
154	Total Transportation		0	0		954,790	0				
155	Learning Improvement - Change Grants	3610	0								
156	Scientific Literacy	3660	0	0		0	0				
157	Truant Alternative/Optional Education	3695	0			0	0				
158	Early Childhood - Block Grant	3705	120,035	0		0	0				
159	Reading Improvement Block Grant	3715	0			0	0				
160	Reading Improvement Block Grant - Reading Recovery	3720	0			0	0				
161	Continued Reading Improvement Block Grant	3725	0			0	0				
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0			0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	4,528	0	0	0	0	0	0	39,816	0
172	Total Restricted Grants-In-Aid		709,297	0	0	954,790	0	0	0	39,816	0
173	Total Receipts from State Sources	3000	5,064,369	0	0	954,790	0	0	0	39,816	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0		0	0	0			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE VI										
187	Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
188	Title VI - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
189	Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
190	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0				0				
194	National School Lunch Program	4210	305,875				0				
195	Special Milk Program	4215	0				0				
196	School Breakfast Program	4220	68,262				0				
197	Summer Food Service Program	4225	0				0				
198	Child Adult Care Food Program	4226	0				0				
199	Fresh Fruits & Vegetables	4240	0								
200	Food Service - Other (Describe & Itemize)	4299	0				0				
201	Total Food Service		374,137				0				
202	TITLE I										
203	Title I - Low Income	4300	189,965	0		0	0				
204	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
205	Title I - Comprehensive School Reform	4332	0	0		0	0				
206	Title I - Reading First	4334	0	0		0	0				
207	Title I - Even Start	4335	0	0		0	0				
208	Title I - Reading First SEA Funds	4337	0	0		0	0				
209	Title I - Migrant Education	4340	0	0		0	0				
210	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
211	Total Title I		189,965	0		0	0				
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400	0	0		0	0				
214	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
215	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
219	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
220	Fed - Spec Education - IDEA - Flow Through	4620	49,708	0		0	0				
221	Fed - Spec Education - IDEA - Room & Board	4625	120,700	0		0	0				
222	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
223	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
224	Total Federal - Special Education		170,408	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
227	CTE - Other (Describe & Itemize)	4799	0	0			0				
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810	0	0			0				
230	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
231	ARRA - Title I - Low Income	4851	0	0	0	0	0	0		0	0
232	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
233	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
234	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
235	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
236	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
237	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
238	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
239	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
240	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
241	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
242	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
243	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
244	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
245	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
246	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
247	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
249	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
250	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
251	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
252	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
253	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
254	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
255	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
256	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
257	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
258	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
259	Total Stimulus Programs		0	0	0	0	0	0		0	0
260	Race to the Top Program	4901	0								
261	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
262	Advanced Placement Fee/International Baccalaureate	4904	0	0			0				
263	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
265	Learn & Serve America	4910	0			0	0				
266	McKinney Education for Homeless Children	4920	0	0		0	0				
267	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
268	Title II - Teacher Quality	4932	36,264	0		0	0				
269	Federal Charter Schools	4960	0	0		0	0				
270	Medicaid Matching Funds - Administrative Outreach	4991	15,881	0		0	0				
271	Medicaid Matching Funds - Fee-for-Service Program	4992	25,176	0		0	0				
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	30,970	0		0	0	0			0
273	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		842,801	0	0	0	0	0		0	0
274	Total Receipts/Revenues from Federal Sources	4000	842,801	0	0	0	0	0	0	0	0
275	Total Direct Receipts/Revenues		16,236,897	1,757,947	2,260,903	1,657,749	853,505	981,965	86,774	560,176	98,541

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	6,697,383	1,084,937	50,722	224,041	0	600	0	0	8,057,683	8,685,481
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	67,119	5,607	0	176	0	0	0	0	72,902	73,456
8	Special Education Programs (Functions 1200-1220)	1200	739,124	127,888	181	2,363	0	1,184	0	0	870,740	1,078,880
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	102,777	16,437	0	950	0	0	0	0	120,164	90,604
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	236,242	34,196	3,506	46,571	199	0	0	0	320,714	369,300
14	Interscholastic Programs	1500	435,390	32,150	162,432	58,104	0	6,560	0	0	694,636	680,453
15	Summer School Programs	1600	5,633	133	0	1,113	0	0	0	0	6,879	7,773
16	Gifted Programs	1650	0	0	0	750	0	0	0	0	750	4,488
17	Driver's Education Programs	1700	122,447	14,710	3,825	3,141	0	0	0	0	144,123	158,310
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						163,228			163,228	130,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Total Instruction ¹⁰	1000	8,406,115	1,316,058	220,666	337,209	199	171,572	0	0	10,451,819	11,278,745
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	143,942	30,546	0	0	0	0	0	0	174,488	176,456
37	Guidance Services	2120	310,956	46,190	721	813	0	0	0	0	358,680	396,730
38	Health Services	2130	106,845	21,797	920	4,176	0	0	0	0	133,738	131,891
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	561,743	98,533	1,641	4,989	0	0	0	0	666,906	705,077
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	71,932	17,750	113,287	4,601	0	0	0	0	207,570	368,270
45	Educational Media Services	2220	449,912	62,094	22,725	204,121	204,727	0	11,402	0	954,981	1,202,387
46	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
47	Total Support Services - Instructional Staff	2200	521,844	79,844	136,012	208,722	204,727	0	11,402	0	1,162,551	1,570,657
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	2,200	0	105,670	5,993	0	561	0	0	114,424	173,350
50	Executive Administration Services	2320	194,365	20,940	5,713	3,288	0	10,054	0	0	234,360	226,950
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	196,565	20,940	111,383	9,281	0	10,615	0	0	348,784	400,300

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	1,002,178	246,489	19,729	10,963	0	2,899	0	0	1,282,258	1,287,717
56	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
57	Total Support Services - School Administration	2400	1,002,178	246,489	19,729	10,963	0	2,899	0	0	1,282,258	1,287,717
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
60	Fiscal Services	2520	255,762	36,010	86,044	15,626	0	1,248	0	0	394,690	390,675
61	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
62	Pupil Transportation Services	2550	0	0	60,557	0	0	0	0	0	60,557	62,000
63	Food Services	2560	442,458	50,177	17,251	544,593	0	4,722	2,648	0	1,061,849	1,124,311
64	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
65	Total Support Services - Business	2500	698,220	86,187	163,852	560,219	0	5,970	2,648	0	1,517,096	1,576,986
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
68	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
69	Information Services	2630	1,096	6	20,694	0	0	0	0	0	21,796	43,566
70	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
71	Data Processing Services	2660	0	0	44,887	3,762	0	0	0	0	48,649	48,500
72	Total Support Services - Central	2600	1,096	6	65,581	3,762	0	0	0	0	70,445	92,066
73	Other Support Services (Describe & Itemize)	2900	109,893	3,913	318	7,787	0	0	0	0	121,911	192,150
74	Total Support Services	2000	3,091,539	535,912	498,516	805,723	204,727	19,484	14,050	0	5,169,951	5,824,953
75	COMMUNITY SERVICES (ED)	3000	100,695	14,707	3,907	8,987	0	0	0	0	128,296	202,316
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110			0			0			0	0
79	Payments for Special Education Programs	4120			0			49,708			49,708	0
80	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
81	Payments for CTE Programs	4140			0			0			0	0
82	Payments for Community College Programs	4170			0			0			0	0
83	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			7,096			7,096	5,000
84	Total Payments to Other Govt Units (In-State)	4100			0			56,804			56,804	5,000
85	Payments for Regular Programs - Tuition	4210						0			0	7,500
86	Payments for Special Education Programs - Tuition	4220						1,041,664			1,041,664	950,000
87	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
88	Payments for CTE Programs - Tuition	4240						0			0	0
89	Payments for Community College Programs - Tuition	4270						0			0	0
90	Payments for Other Programs - Tuition	4280						0			0	0
91	Other Payments to In-State Govt Units	4290						0			0	0
92	Total Payments to Other Govt Units -Tuition (In State)	4200						1,041,664			1,041,664	957,500
93	Payments for Regular Programs - Transfers	4310						0			0	0
94	Payments for Special Education Programs - Transfers	4320						0			0	0
95	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
96	Payments for CTE Programs - Transfers	4340						0			0	0
97	Payments for Community College Program - Transfers	4370						0			0	0
98	Payments for Other Programs - Transfers	4380						0			0	0
99	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
100	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
102	Total Payments to Other Govt Units	4000			0			1,098,468			1,098,468	962,500
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105	Tax Anticipation Warrants	5110						0			0	0
106	Tax Anticipation Notes	5120						0			0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
108	State Aid Anticipation Certificates	5140						0			0	0
109	Other Interest on Short-Term Debt	5150						0			0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200						0			0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
114	Total Direct Disbursements/Expenditures		11,598,349	1,866,677	723,089	1,151,919	204,926	1,289,524	14,050	0	16,848,534	18,268,514
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(611,637)	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	3,401	0	0	0	0	0	0	0	3,401	85,000
124	Operation & Maintenance of Plant Services	2540	835,503	120,231	258,480	600,684	67,476	0	33,603	0	1,915,977	2,244,495
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560						0	0		0	0
127	Total Support Services - Business	2500	838,904	120,231	258,480	600,684	67,476	0	33,603	0	1,919,378	2,329,495
128	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
129	Total Support Services	2000	838,904	120,231	258,480	600,684	67,476	0	33,603	0	1,919,378	2,329,495
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Special Education Programs	4120			0			0			0	0
134	Payments for CTE Programs	4140			0			0			0	0
135	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
136	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
137	Payments to Other Govt. Units (Out of State)	4400						0			0	0
138	Total Payments to Other Govt Units	4000			0			0			0	0
139	DEBT SERVICES (O&M)	5000										
140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
141	Tax Anticipation Warrants	5110						0			0	0
142	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	(Enter Whole Dollars)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
144	State Aid Anticipation Certificates	5140						0			0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
148	Total Debt Services	5000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
150	Total Direct Disbursements/Expenditures		838,904	120,231	258,480	600,684	67,476	0	33,603	0	1,919,378	2,329,495
151	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/										(161,431)	
152												
153	30 - DEBT SERVICES (DS)											
154	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000						0			0	0
155	DEBT SERVICES (DS)	5000										
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
157	Tax Anticipation Warrants	5110						0			0	0
158	Tax Anticipation Notes	5120						0			0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
160	State Aid Anticipation Certificates	5140						0			0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
162	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
163	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						126,600			126,600	3,036,479
164	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						1,940,000			1,940,000	0
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400				0		0			0	0
166	Total Debt Services	5000				0		2,066,600			2,066,600	3,036,479
167	PROVISION FOR CONTINGENCIES (DS)	6000										0
168	Total Disbursements/ Expenditures					0		2,066,600			2,066,600	3,036,479
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										194,303	
170												
171	40 - TRANSPORTATION FUND (TR)											
172	SUPPORT SERVICES (TR)											
173	SUPPORT SERVICES - PUPILS											
174	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
175	SUPPORT SERVICES - BUSINESS											
176	Pupil Transportation Services	2550	7,605	0	1,700,759	140,190	0	7,954	0	0	1,856,508	1,949,800
177	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
178	Total Support Services	2000	7,605	0	1,700,759	140,190	0	7,954	0	0	1,856,508	1,949,800
179	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
181	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
182	Payments for Regular Programs	4110			0			0			0	0
183	Payments for Special Education Programs	4120			0			0			0	0
184	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
185	Payments for CTE Programs	4140			0			0			0	0
186	Payments for Community College Programs	4170			0			0			0	0
187	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
188	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
190	Total Payments to Other Govt Units	4000			0			0			0	0
191	DEBT SERVICES (TR)	5000										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
193	Tax Anticipation Warrants	5110						0			0	0
194	Tax Anticipation Notes	5120						0			0	0
195	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
196	State Aid Anticipation Certificates	5140						0			0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
198	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
201	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
202	Total Debt Services	5000						0			0	0
203	PROVISION FOR CONTINGENCIES (TR)	6000										0
204	Total Disbursements/ Expenditures		7,605	0	1,700,759	140,190	0	7,954	0	0	1,856,508	1,949,800
205	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(198,759)	
206												
207	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
208	INSTRUCTION (MR/SS)	1000										
209	Regular Programs	1100		97,575							97,575	86,760
210	Pre-K Programs	1125		3,380							3,380	37,375
211	Special Education Programs (Functions 1200-1220)	1200		30,334							30,334	38,935
212	Special Education Programs - Pre-K	1225		0							0	0
213	Remedial and Supplemental Programs - K-12	1250		14,505							14,505	14,540
214	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
215	Adult/Continuing Education Programs	1300		0							0	0
216	CTE Programs	1400		2,281							2,281	3,200
217	Interscholastic Programs	1500		10,407							10,407	11,280
218	Summer School Programs	1600		124							124	300
219	Gifted Programs	1650		0							0	65
220	Driver's Education Programs	1700		1,702							1,702	2,200
221	Bilingual Programs	1800		0							0	0
222	Truants' Alternative & Optional Programs	1900		0							0	0
223	Total Instruction	1000		160,308							160,308	194,655
224	SUPPORT SERVICES (MR/SS)	2000										
225	SUPPORT SERVICES - PUPILS											
226	Attendance & Social Work Services	2110		2,494							2,494	3,000
227	Guidance Services	2120		4,387							4,387	5,300
228	Health Services	2130		19,044							19,044	28,100
229	Psychological Services	2140		0							0	0
230	Speech Pathology & Audiology Services	2150		0							0	0
231	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
232	Total Support Services - Pupils	2100		25,925							25,925	36,400
233	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
234	Improvement of Instruction Services	2210		7,910							7,910	10,130
235	Educational Media Services	2220		29,197							29,197	29,850
236	Assessment & Testing	2230		0							0	0
237	Total Support Services - Instructional Staff	2200		37,107							37,107	39,980

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
239	Board of Education Services	2310		168							168	195
240	Executive Administration Services	2320		2,916							2,916	3,225
241	Service Area Administrative Services	2330		0							0	0
242	Claims Paid from Self Insurance Fund	2361		0							0	0
243	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362		0							0	0
244	Unemployment Insurance Payments	2363		0							0	0
245	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
246	Risk Management and Claims Services Payments	2365		0							0	150
247	Judgment and Settlements	2366		0							0	0
248	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		773							773	1,050
249	Reciprocal Insurance Payments	2368		0							0	0
250	Legal Services	2369		0							0	0
251	Total Support Services - General Administration	2300		3,857							3,857	4,620
252	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
253	Office of the Principal Services	2410		65,271							65,271	77,800
254	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
255	Total Support Services - School Administration	2400		65,271							65,271	77,800
256	SUPPORT SERVICES - BUSINESS											
257	Direction of Business Support Services	2510		0							0	0
258	Fiscal Services	2520		34,678							34,678	46,700
259	Facilities Acquisition & Construction Services	2530		0							0	0
260	Operation & Maintenance of Plant Services	2540		156,807							156,807	186,900
261	Pupil Transportation Services	2550		582							582	555
262	Food Services	2560		73,449							73,449	89,100
263	Internal Services	2570		0							0	0
264	Total Support Services - Business	2500		265,516							265,516	323,255
265	SUPPORT SERVICES - CENTRAL											
266	Direction of Central Support Services	2610		0							0	0
267	Planning, Research, Development, & Evaluation Services	2620		0							0	0
268	Information Services	2630		212							212	8,450
269	Staff Services	2640		0							0	0
270	Data Processing Services	2660		0							0	0
271	Total Support Services - Central	2600		212							212	8,450
272	Other Support Services (Describe & Itemize)	2900		1,499							1,499	1,855
273	Total Support Services	2000		399,387							399,387	492,360
274	COMMUNITY SERVICES (MR/SS)	3000		13,085							13,085	18,925
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
276	Payments for Special Education Programs	4120		33,920							33,920	33,200
277	Payments for CTE Programs	4140		0							0	0
278	Total Payments to Other Govt Units	4000		33,920							33,920	33,200
279	DEBT SERVICES (MR/SS)	5000										
280	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
281	Tax Anticipation Warrants	5110						0			0	0
282	Tax Anticipation Notes	5120						0			0	0
283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
284	State Aid Anticipation Certificates	5140						0			0	0
285	Other (Describe & Itemize)	5150						0			0	0
286	Total Debt Services - Interest	5000						0			0	0
287	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
288	Total Disbursements/Expenditures			606,700				0			606,700	739,140
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										246,805	
290												
291	60 - CAPITAL PROJECTS (CP)											
292	SUPPORT SERVICES (CP)	2000										
293	SUPPORT SERVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530	0	0	1,636,006	61,533	126,672	0	0	0	1,824,211	5,555,000
295	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
296	Total Support Services	2000	0	0	1,636,006	61,533	126,672	0	0	0	1,824,211	5,555,000
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
298	PAYMENTS TO OTHER GOVT UNITS (In-State)											
299	Payments to Other Govt Units (In-State)	4100			0			0			0	0
300	Payments for Special Education Programs	4120			0			0			0	0
301	Payments for CTE Programs	4140			0			0			0	0
302	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
303	Total Payments to Other Govt Units	4000			0			0			0	0
304	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										100,000
305	Total Disbursements/ Expenditures		0	0	1,636,006	61,533	126,672	0	0	0	1,824,211	5,655,000
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(842,246)	
307												
308	70 - WORKING CASH (WC)											
309												
310	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0	80,490	0	0	0	0	0	80,490	150,000
314	Unemployment Insurance Payments	2363	0	0	4,871	0	0	0	0	0	4,871	15,000
315	Insurance Payments (Regular or Self-Insurance)	2364	0	0	187,486	0	0	0	0	0	187,486	200,000
316	Risk Management and Claims Services Payments	2365	0	0	99,097	0	0	0	24,258	0	123,355	151,000
317	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	4,000	0	85,110	0	0	0	0	0	89,110	115,000
319	Reciprocal Insurance Payments	2368	0	0	0	0	0	0	0	0	0	0
320	Legal Services	2369	0	0	0	0	0	0	0	0	0	2,000
321	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	0	0	0	0	0	0
322	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
323	Total Support Services - General Administration	2000	4,000	0	457,054	0	0	0	24,258	0	485,312	633,000
324	DEBT SERVICES (TF)	5000										
325	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
326	Tax Anticipation Warrants	5110						0			0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
328	Other Interest or Short-Term Debt	5150						0			0	0
329	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
331	Total Disbursements/Expenditures		4,000	0	457,054	0	0	0	24,258	0	485,312	633,000
332	Excess (Deficiency) of Receipts/Revenues Over										74,864	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
335	SUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	Facilities Acquisition & Construction Services	2530	0	0	364,030	0	0	0	0	0	364,030	390,000
338	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
339	Total Support Services - Business	2500	0	0	364,030	0	0	0	0	0	364,030	390,000
340	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
341	Total Support Services	2000	0	0	364,030	0	0	0	0	0	364,030	390,000
342	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
343	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
344	Total Payments to Other Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)	5000										
346	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
347	Tax Anticipation Warrants	5110						0			0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
351								0			0	0
352	Total Debt Service	5000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
354	Total Disbursements/Expenditures		0	0	364,030	0	0	0	0	0	364,030	390,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(265,489)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	<i>District's Accounting Basis is CASH</i>		----RECEIPTS----	-----DISBURSEMENTS-----								
3	ARRA Revenue Source Code	Acct #	ARRA Receipts	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
3				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
4	Beginning Balance July 1, 2015		0									
5	ARRA - General State Aid	4850	0									0
6	ARRA - Title I Low Income	4851	0									0
7	ARRA - Title I Neglected - Private	4852	0									0
8	ARRA - Title I Delinquent - Private	4853	0									0
9	ARRA - Title I School Improvement (Part A)	4854	0									0
10	ARRA - Title I School Improvement (Section 1003g)	4855	0									0
11	ARRA - IDEA Part B Preschool	4856	0									0
12	ARRA - IDEA Part B Flow Through	4857	0									0
13	ARRA - Title II D Technology Formula	4860	0									0
14	ARRA - Title II D Technology Competitive	4861	0									0
15	ARRA - McKenney - Vento Homeless Education	4862	0									0
16	ARRA - Child Nutrition Equipment Assistance	4863	0									0
17	Impact Aid Construction Formula	4864	0									0
18	Impact Aid Construction Competitive	4865	0									0
19	QZAB Tax Credits	4866	0									0
20	QSCB Tax Credits	4867	0									0
21	Build America Bonds Tax Credits	4868	0									0
22	Build America Bonds Interest Reimbursement	4869	0									0
23	ARRA - General State Aid - Other Govt Services Stabilization	4870	0									0
24	ARRA - Other II	4871	0									0
25	ARRA - Other III	4872	0									0
26	ARRA - Other IV	4873	0									0
27	ARRA - Other V	4874	0									0
28	ARRA - Early Childhood	4875	0									0
29	ARRA - Other VII	4876	0									0
30	ARRA - Other VIII	4877	0									0
31	ARRA - Other IX	4878	0									0
32	ARRA - Other X	4879	0									0
33	ARRA - Other XI	4880	0									0
34	Total ARRA Programs		0	0	0	0	0	0	0	0		0
35	Ending Balance June 30, 2016		0									
36	<p>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:</p> <p><input type="checkbox"/> Payments of maintenance costs;</p> <p><input type="checkbox"/> Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;</p> <p><input type="checkbox"/> Purchase or upgrade of vehicles;</p> <p><input type="checkbox"/> Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;</p> <p><input type="checkbox"/> 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;</p> <p><input type="checkbox"/> School modernization, renovation, or repair that is inconsistent with State Law.</p> <p>2. If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</p> <p>_____</p>											
37												
38												
39												
40												
41												
42												
43												
44												
45												
46												
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55												
56												

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-15 Thru 6-30-16 (from 2014 Levy & Prior Levies) *	Taxes Received (from the 2015 Levy)	Taxes Received (from 2014 & Prior Levies)	Total Estimated Taxes (from the 2015 Levy)	Estimated Taxes Due (from the 2015 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	8,175,962	4,480,535	3,695,427	7,924,514	3,443,979
5	Operations & Maintenance	1,739,566	953,305	786,261	1,686,067	732,762
6	Debt Services **	2,251,658	1,364,943	886,715	2,414,111	1,049,168
7	Transportation	695,827	381,322	314,505	674,427	293,105
8	Municipal Retirement	391,535	197,906	193,629	350,027	152,121
9	Capital Improvements	0		0		0
10	Working Cash	78,626		78,626		0
11	Tort Immunity	519,032	311,159	207,873	550,332	239,173
12	Fire Prevention & Safety	78,404		78,404		0
13	Leasing Levy	4,974		4,974		0
14	Special Education	139,165	76,264	62,901	134,885	58,621
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	429,290	226,315	202,975	400,272	173,957
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	14,504,039	7,991,749	6,512,290	14,134,635	6,142,886
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning 07/01/15	Issued 07/01/15 Through 06/30/16	Retired 07/01/15 Through 06/30/16	Outstanding Ending 06/30/16				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX									
3	ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes									
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund									
7	Operations & Maintenance Fund									
8	Debt Services - Construction									
9	Debt Services - Working Cash									
10	Debt Services - Refunding Bonds									
11	Transportation Fund									
12	Municipal Retirement/Social Security Fund									
13	Fire Prevention & Safety Fund									
14	Other - (Describe & Itemize)									
15	Total TAWs									
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund									
18	Operations & Maintenance Fund									
19	Fire Prevention & Safety Fund									
20	Other - (Describe & Itemize)									
21	Total TANs									
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
24	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)									
25	Total GSAACs (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)									
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning 07/1/15	Issued 7/1/15 thru 6/30/16	Any differences described and itemized	Retired 7/1/15 thru 6/30/16	Outstanding Ending 6/30/16	Amount to be Provided for Payment on Long- Term Debt
31	GO 2009 Life Safety Bonds	09/01/09	2,585,000	4	765,000			765,000	0	
32	GO 2010 Life Safety/WC Bonds	09/01/10	1,060,000	1 & 4	1,060,000				1,060,000	426,268
33	GO 2010 Life Safety/WC Bonds	09/01/10	1,545,000	1 & 4	1,545,000			1,175,000	370,000	149,661
34	GO 2015A Alternate Revenue Bonds	09/01/15	10,685,000	7		10,685,000			10,685,000	9,884,886
35	GO 2015B Working Cash Bonds	09/01/15	15,063,327	1		15,063,327			15,063,327	14,098,818
36	GO 2016A Working Cash Bonds	02/24/16	2,000,000	1		2,000,000			2,000,000	1,690,664
37	GO 2016B Life Safety/WC Bonds	02/24/16	9,000,000	1 & 4		9,000,000			9,000,000	8,817,255
38	Retired Issues								0	(357,397)
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			41,938,327		3,370,000	36,748,327	0	1,940,000	38,178,327	34,710,155
51	* Each type of debt issued must be identified separately with the amount:									
52	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other	Alternate Revenue _____				
53	2. Funding Bonds	5. Tort Judgment Bonds			8. Other	_____				
54	3. Refunding Bonds	6. Building Bonds			9. Other	_____				