ILLINOIS SCHOOL DISTRICT ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2016

Due to ROE on Friday, October 14th Due to ISBE on Tuesday, November 15th SD/JA16 X School District Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION	School Business Services Division	100 North First Street, Springfield, Illinois 62777-0001
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217785-8779
Illinois School District/Joint Agreement
Annual Financial Report \*
June 30, 2016

Certified Public Accountant Information	Name of Auditing Firm: Rice Sullivan, LLC	Name of Audit Manager: Bill R. Dixon, CPA	Address: 3121 North Illinois Street, Suite A	City:         State:         Zip Code:           Swansea         IL         62226	Phone Number: Fax Number: 618-233-0186 618-234-5804	IL License Number (9 digit): Expiration Date:		pd/xon@isso net			Reviewed by Regional Superintendent/Cook ISC	RegionalSuperintendent/Cook ISC Name (Type or Print):	Email Address:	Telephone: Fax Number:	Signature & Date:
Accounting Basis:  X CASH	ACCRUAL			Filing Status: Submit electronic AFR directly to ISBE	Click on the Link to Submit:	Send ISBE a File			Single Audit Status:	YES X NO Are Federal expenditures greater than \$750,000? YES X NO Is all Single Audit Information completed and attached? X YES NO Were any financial statement or federal awards findings issued?	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:	Telephone: Fax Number:	Signature & Date:
School DistrictJoint Agreement Information (See instructions on inside of this page.)	School District/Joint Agreement Number: 13-014-0030-26	County Name: Clinton / St. Clair	Name of School District/Joint Agreement: Wesclin Community Unit School District No. 3	Address: 699 Wesclin Road	City. Trenton	Email Address: filvavi@wesclin k12 i us	теритеритеритеритеритеритеритеритеритери	62293	Annual Financial Report Type of Auditor's Report Issued:	Qualified Unqualified  X Adverse Disclaimer	X Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): Jennifer Filyaw	Email Address: filyawi@wesclin.k12.ii.us	Telephone: Fax Number: 618-224-7583 618-224-9106	Signature & Date:

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).

<sup>\*</sup> This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100), ISBE Form SD50-35/JA60-60 (05/16)

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#### INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

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

#### Submit AFR Electronically

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

#### Attachment Manager Link

Note: CD/Disk no longer accepted.

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

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

#### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Single Audit Act

#### Qualifications of Auditing Firm

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

To the Board of Education of Wesclin Community Unit School District No. 3 Trenton, Illinois

#### Report on the Financial Statements

We have audited the financial statements of Wesclin Community Unit School District No. 3 as of June 30, 2016 as listed in the table of contents of the Annual Financial Report.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, which is a comprehensive basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by Wesclin Community Unit School District No. 3, on the basis of financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. They are intended to assure effective legislative and public oversight of school district financial and spending activities of accountable Illinois public school districts.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Wesclin Community Unit School District No. 3, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended.

#### **Basis for Qualified Opinion**

The District has omitted disclosures required by Governmental Accounting Standards Board Statement 45 Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

#### **Opinion on Regulatory Basis of Accounting**

In our opinion, except for the effects of the omissions described in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the statement of assets and liabilities arising from cash transactions of each fund of Wesclin Community Unit School District No. 3, as of June 30, 2016, and statement of revenues received, expenditures disbursed, other sources (uses) and changes in fund balances for the year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

#### Other Matters

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Wesclin Community Unit School District No. 3 as listed in the table of contents of the Annual Financial Report. The Illinois Municipal Retirement Fund Schedules, Teachers' Retirement System of the State of Illinois Schedules, information provided on pages 2 through 4, supplementary schedules on pages 23 through 26, statistical section on pages 27 through 29, estimated indirect cost rate for federal programs on page 30, report on shared services or outsourcing on page 31, administrative cost worksheet on page 32,

itemization schedule on page 33, and the deficit reduction calculation on page 36 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules, statistical section (except for the average daily attendance figure included in the computation of operating expense per pupil on page 28 and per capita tuition charge on page 29) and itemization schedule are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with the auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules, statistical section (except for the average daily attendance figure included in the computation of operating expense per pupil on page 28 and per capita tuition charge on page 29) and itemization schedule are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Illinois Municipal Retirement Fund Schedules, Teachers' Retirement System of the State of Illinois Schedules, information provided on pages 2 through 4, average daily attendance figure included in the computation of operating expense per pupil on page 28 and per capita tuition charge on page 29, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet and the deficit reduction calculation have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2016, on our consideration of Wesclin Community Unit School District No. 3's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wesclin Community Unit School District No. 3's internal control over financial reporting and compliance.

RICE SALLIVAN, LLC Swansea, Illinois October 17, 2016



# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education of Wesclin Community Unit School District No. 3 Trenton, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *in Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Wesclin Community Unit School District No. 3, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Wesclin Community Unit School District No. 3's basic financial statements and have issued our report thereon dated October 17, 2016, which was adverse since the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 45, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, on the cash basis of accounting, in accordance with regulatory reporting requirements established by Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wesclin Community Unit School District No. 3's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wesclin Community Unit School District No. 3's internal control. Accordingly, we do not express an opinion on the effectiveness of Wesclin Community Unit School District No. 3's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wesclin Community Unit School District No. 3's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2016-001.

#### Wesclin Community Unit School District No. 3's Response to Findings

Wesclin Community Unit School District No. 3's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Wesclin Community Unit School District No. 3's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RICE SULLIVAN, LLC

Swansea, Illinois October 17, 2016

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

#### A. Principles Used To Determine the Scope of the Reporting Entity

Wesclin Community Unity School District No. 3's (District's) reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria includes, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other outside agency or joint agreement meets the above criteria and, therefore, no other agency or joint agreement has been included as a component unit in the District's financial statements.

The District is a member of Belleville Area Special Services Cooperative (BASSC), along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information may be obtained directly from BASSC at 2411 Pathways Crossing, Belleville, Illinois 62220.

#### B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation - Fund Accounting (Continued)

#### Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District's general fund consists of four accounts: the Educational Account, which records direct costs of instruction and administration, the Tort Immunity Account, which records direct costs of liability insurance, the Operations and Maintenance Account, which reports all costs of maintaining, improving, or repairing school buildings and property, and the Working Cash Account, which maintains financial resources held by the District to be used for temporary interfund loans to other funds.

Debt Service Fund – The Debt Service fund is used to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue resources requiring separate accounting because of legal or regulatory provisions or administrative action. The following represents the District's special revenue funds:

Transportation Fund – The Transportation Fund accounts for the transportation of pupils to and from school.

Illinois Municipal Retirement Fund – The Municipal Retirement Fund accounts for the District's share of social security and retirement benefit costs for employees.

Capital Projects Fund – The Capital Projects Fund is used to account for the accumulation of resources for the acquisition or construction of major capital facilities. The District's Capital Projects fund is the Site and Construction Fund and Fire Prevention and Safety Fund which is used for the purpose of altering, reconstructing, and repairing the existing school buildings of the District.

#### Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Basis of Presentation - Fund Accounting (Continued)

#### Fiduciary Fund Types (Continued)

The Agency Fund (Activity Fund), which consists of the Student Activity Funds, accounts for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organization are equal to the assets.

#### Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

#### General Fixed Assets and Long-Term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated. The District does not have a formal capitalization policy but follows grant guidelines when applicable.

Depreciation is computed for informational purposes, by the straight-line method over the estimated useful lives as follows:

	Estimated
Asset Class	<u>Useful Lives</u>
Buildings	50
Land Improvements	20
Equipment	10
Automobiles, Trucks and Equipment	5

Depreciation accounting is not considered applicable (except to determine the per capita tuition charges of which \$987,748 of depreciation expense was allowable).

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Basis of Presentation - Fund Accounting (Continued)

General Fixed Assets and Long-Term Debt Account Groups (Continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sale of bonds are included as receipts in the appropriate fund on the date received.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

#### C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

#### D. Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. The original budget was adopted on September 21, 2015 and amended on June 27, 2016.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### D. Budgets and Budgetary Accounting (Continued)

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- 1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

#### E. Investments

Investments are stated at cost or amortized cost, which approximates market value. Gains or losses on sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

#### F. Inventory

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

#### G. Compensated Absences

District employees are entitled to annual vacation leave and sick leave based on their length of employment and contracts.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### H. Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### I. Interfund Transactions

The District has the following types of interfund transactions:

**Interfund Loans** – amounts provided with a requirement for repayment, which are reported as due from other funds in lender funds and due to other funds in borrower funds. As of year end, all interfund loans were repaid.

**Reimbursements** – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

**Transfers** – flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment. The transfers are reported as other financial uses in the funds making transfers and as other financial sources in the funds receiving transfers. During fiscal year 2016, no transfers occurred.

#### Note 2. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2015 levy was passed by the Board on December 21, 2015. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in September 2016 and November 2016. The District receives significant distributions of tax receipts shortly after these two installment dates. Taxes recorded in these financial statements are from the 2014 and prior tax levies.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

		Actual	
	Limit	2015 Levy	2014 Levy
Educational	2.24000	2.2400	2.2400
Operations and Maintenance	.50000	.5000	.5000
Bond and Interest	As Needed	.6810	.4723
Transportation	.20000	.2000	.2000
Municipal Retirement	As Needed	.1866	.1965
Social Security	As Needed	.1717	.1788
Working Cash	.05000	.0500	.0500
Facility Lease	.05000	.0500	.0500
Tort Immunity	As Needed	.3919	.4169
Fire Prevention and Safety	.05000	.0500	.0500
Special Education	.04000	.0400	.0400
Total		4.5612	4.3945

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 3. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

#### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

#### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories -

#### 1. Federal and State Programs

Proceeds from Federal and State programs and the related expenditures have been included in the Educational Fund and Transportation Fund. At June 30, 2016, cumulative disbursements of Federal and State program funds exceeded cumulative receipts, resulting in no restricted fund balance.

#### 2. Tort Immunity

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. The excess of the cumulative receipts over cumulative disbursements is restricted for future tort immunity disbursements in accordance with Chapter 85, Paragraphs 9-101 to 9-107 of the Illinois Revised Statutes. The restricted fund balance is as follows at June 30, 2016:

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 3. FUND BALANCE REPORTING (Continued)

#### B. Restricted Fund Balance (Continued)

T (D )	 Amount
Tort Receipts: Tax collected Interest on balances	\$ 519,885 1,678
Total Tort Receipts	 521,563
Tort Expenditures: Insurance Legal fees Miscellaneous *	 171,507 17,515 374,304
Total Tort Expenditures	 563,326
Receipts Over/(Under) Expenditures	(41,763)
Restricted at July 1, 2015	 200,424
Restricted at June 30, 2016	\$ 158,661

This balance is included in the financial statements as reserved in the Tort Fund.

#### 3. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative disbursements of this special tax levy exceed cumulative receipts, resulting in no restricted fund balance.

#### 4. Facility Lease

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund and the Operations and Maintenance Fund. A portion, \$34,633 and \$22,994 respectively of these funds' equities represent the excess of the cumulative receipts over cumulative disbursements which is restricted for future facility leasing disbursements.

<sup>\*</sup> These expenditures have included salary expenditures of the District. Currently, the validity of this type of expenditure for risk management purposes has been challenged in various litigation around the state. The District believes they are in compliance with the standards established by the Second Appellate Court; however, it is possible that these expenditures may be challenged.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 3. FUND BALANCE REPORTING (Continued)

#### B. Restricted Fund Balance (Continued)

This balance is included in the financial statements as reserved in the Educational Fund and the Operations and Maintenance Fund.

#### 5. Fire Prevention and Safety

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Fire Prevention and Safety Fund. All of this fund's equity of \$1,531,240 represents the excess of cumulative receipts over cumulative disbursements which is restricted for future fire prevention and safety project disbursements in accordance with Section 17-2.11 of the School Code. This balance is included in the financial statements as reserved in the Fire Prevention and Safety Fund.

#### 6. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a related restricted fund balance of \$211,761. This balance is included in the financial statements as unreserved in the Municipal Retirement/Social Security Fund.

### 7. Transportation Costs

Cash receipts and the related cash disbursements of this restricted tax levy and state grants are accounted for in the Transportation Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a related restricted fund balance of \$797,672. This balance is included in the financial statements as unreserved in the Transportation Fund.

#### C. Committed Fund Balance

The committed fund balance classification refers to amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 3. FUND BALANCE REPORTING (Continued)

#### C. Committed Fund Balance (Continued)

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2016, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2016 amounted to \$1,024,298. This amount is shown as unreserved in the Educational Fund.

#### D. <u>Assigned Fund Balance</u>

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

#### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

#### F. Regulatory - Fund Balance Definition

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

#### G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to U.S. generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 3. FUND BALANCE REPORTING (Continued)

### G. Reconciliation of Fund Balance Reporting (Continued)

Generally Accepted Accounting Principles

Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned
Educational	0	34,633	1,024,298	0	(713,399)
Operations and					
Maintenance	0	22,994	0	0	806,261
Debt Services	0	3,048	0	0	0
Transportation	0	797,672	0	0	0
Municipal					
Retirement	0	211,761	0_	0	0
Capital Projects	0	0	0	0	0
Working Cash	0	0	0	0	1,172,990
Tort Liability	0	158,661	0	0	0
Fire Prevention and Safety	0	1,531,240	0	0	0

Regulatory Basis

	Negulatoi	y Dasis
Fund	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	34,633	310,899
Operations and Maintenance	22,994	806,261
Debt Services	0	3,048
Transportation	0	797,672
Municipal Retirement	0	211,761
Capital Projects	0	0
Working Cash	0	1,172,990
Tort Liability	158,661	0
Fire Prevention and Safety	1,531,240	0

### H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 4. DEPOSITS AND INVESTMENTS

The District is allowed to invest in securities as authorized by the District's investment policy, Public Funds Deposit Act (30 ILCS 225/1 et. seq.), Public Funds Investment Act (30 ILCS 235/1 et. seq.) and Section 8-7 of the School Code of Illinois.

### Custodial Credit Risk Related to Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collaterized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

#### **Deposits**

At June 30, 2016 the carrying amount of the District's deposits which includes demand deposits and money market deposits is \$5,009,949 excluding \$350 in petty cash held at the District. The bank balance is \$5,349,618.

The District's banks grant an exclusive security interest in Federal agency securities. At June 30, 2016, the securities par values and market values are \$8,253,178 and \$7,729,948, respectively.

#### Reconciliation

A reconciliation of deposits and investments as shown on the Statement of Assets and Liabilities Arising from Cash Transactions is as follows:

Carrying Amount of Deposits Carrying Amount of Investments Petty Cash	\$ 5,009,949 -0- <u>350</u>
Total	<u>\$ 5,010,299</u>
Cash Investments	\$ 45,431 4,964,868
Total	<u>\$ 5,010,299</u>

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 4. DEPOSITS AND INVESTMENTS (Continued)

#### **Fiduciary Activities**

#### Deposits

At June 30, 2016, the carrying amount of the District's Agency deposits, which includes demand deposits and savings accounts, is \$143,807. The bank balance is \$146,334.

#### Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned to it. The District's Agency Funds require that all deposits be fully covered by FDIC insurance or collateralized with investments held by the financial institution in the District Agency's Name. All deposits were covered by FDIC insurance.

#### Note 5. CHANGES IN GENERAL FIXED ASSETS

A summary of fixed assets included in the General Fixed Assets Account Group at June 30, 2016 is as follows:

	Balances July 1, 2015	Additions	Deletions	Balances June 30, 2016
Capital Assets, Not Being De	epreciated:			
Land	\$ 509,337			\$ 509,337
Total Capital Assets, Not Being Depreciated	509,337	\$ -0-	\$ -0-	509,337
Capital Assets, Being Depre	ciated:			
Land Improvements Buildings and Improvements Equipment	865,261 35,375,489 4,402,225	145,516	-0- -0- -0-	865,261 35,521,005 4,419,430

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

Note 5. CHANGES IN GENERAL FIX	ED ASSETS (	Continued)		
	Balances July 1, 2015	Additions	Deletions	Balances June 30, 2016
Total Capital Assets, Being Depreciated	40,642,975	162,721	0-	40,805,696
Less: Accumulated depreciat	tion:	·		
Land Improvements Buildings and Improvements Other Equipment	514,734 3,408,253 2,802,882	35,334 710,194 242,220	-0- -0- -0-	550,068 4,118,447 <u>3,045,102</u>
Total Accumulated Depreciation	6,725,869	987,748		7,713,617
Total Capital Assets, Being Depreciated, Net	33,917,106	(825,027)		33,092,079
Fixed Assets, Net	<u>\$34,426,443</u>	\$ (825,027)	\$ -0-	<u>\$33,601,416</u>

### Note 6. RETIREMENT FUND COMMITMENTS

### A. Teachers' Retirement System of the State of Illinois

#### **Plan Description**

The Employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### A. Teachers' Retirement System of the State of Illinois (Continued)

TRS issues a publicly available financial report that can be obtained at <a href="http://trs.illinois.gov/pubs/cafr">http://trs.illinois.gov/pubs/cafr</a>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

#### **Benefits Provided**

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

#### Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### A. Teachers' Retirement System of the State of Illinois (Continued)

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2016, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

- On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2016, State of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$3,300,034 in pension contributions from the State of Illinois.
- 2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2016 were \$36,371, and are deferred because they were paid after the June 30, 2015 measurement date.
- Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2016, the employer pension contribution was 36.06 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2016, salaries totaling \$87,351 were paid from federal and special trust funds that required employer contributions of \$31,499. These contributions are deferred because they were paid after the June 30, 2015 measurement date.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

### A. Teachers' Retirement System of the State of Illinois (Continued)

• Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2016, the employer paid \$11,261 to TRS for employer ERO contributions.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2016, the employer paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

### Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At June 30, 2016, the employer's proportionate share of the net pension liability (first amount shown below) reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The employer's proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's proportionate share of the net pension liability \$ 1,016,933 State's proportionate share of the net pension liability associated with the employer 40,279,467

Total <u>\$ 41,296,400</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014, and rolled forward to June 30, 2015. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2015, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2015, the employer's proportion was 0.0016 percent, which was an increase of 0.0001 from its proportion measured as of June 30, 2014.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### A. Teachers' Retirement System of the State of Illinois (Continued)

For the year ended June 30, 2016, the employer recognized pension expense of \$3,300,034 and revenue of \$3,300,034 for support provided by the state. Deferred outflows of resources and deferred inflows of resources related to pensions are not applicable due to the District preparing its financial statements in accordance with the cash basis of accounting, which is an other comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP) as indicated in Note 1.

#### **Actuarial assumptions**

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation

3.00 percent

Salary increases

varies by amount of service credit

Investment rate of return

7.50 percent, net of pension plan investment

expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014.

The actuarial assumptions for the years ended June 30, 2015 and 2014 were different. The actuarial assumptions used in the June 30, 2015 valuation were based on the 2015 actuarial experience analysis. The investment return assumption remained at 7.5 percent, salary increase assumptions were lowered, retirement rates were increased, mortality updates were made and other assumptions were revised. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered from their 2013 levels.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

### A. Teachers' Retirement System of the State of Illinois (Continued)

#### **Actuarial assumptions (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target <u>Allocation</u>	Long-Term Expected Real Rate of Return
U.S. large cap	18%	7.53%
Global equity excluding U.S.	18	7.88
Aggregate bonds	16	1.57
U.S. TIPS	2	2.82
NCREIF	11	5.11
Opportunistic real estate	4	9.09
ARS	8	2.57
Risk parity	8	4.87
Diversified inflation strategy	1	3.26
Private equity	14	12.33
Total	100%	

#### Discount rate

At June 30, 2015, the discount rate used to measure the total pension liability was a blended rate of 7.47 percent, which was a change from the June 30, 2014 rate of 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2015 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

### A. <u>Teachers' Retirement System of the State of Illinois (Continued)</u>

than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Despite the subsidy, all projected future payments are not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the toal pension liability.

At June 30, 2014, the discount rate used to measure the total pension liability was 7.50 percent. The discount rate was the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

# Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.47 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.47 percent) or 1-percentage-point higher (8.47 percent) than the current rate.

	1 % Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
Employer's propo	rtionate		
pension liability	\$1,256,680	\$1,016,933	\$820,334

#### TRS fiduciary net position

Detailed information about the TRS's fiduciary net position as of June 30, 2015 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

### B. <u>Teacher Health Insurance Security Fund</u>

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

### B. Teachers Health Insurance Security Fund (Continued)

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

- On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.07 percent of pay during the year ended June 30, 2016. State of Illinois contributions were \$67,099, and the employer recognized revenue and expenditures of this amount during the year.
- Employer contributions to the THIS Fund. The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.80 percent during the year ended June 30, 2016. For the year ended June 30, 2016, the employer paid \$50,167 to the THIS Fund, which was 100 percent of the required contribution.

#### Further Information on the THIS fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <a href="http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp">http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp</a>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

### C. Illinois Municipal Retirement Fund

#### IMRF Plan Description

The EMPLOYER's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The EMPLOYER's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### C. Illinois Municipal Retirement Fund (Continued)

available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

#### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### C. Illinois Municipal Retirement Fund (Continued)

### **Employees Covered by Benefit Terms**

As of December 31, 2015, the following employees were covered by the benefit terms:

The second secon	IMRF
Retirees and Beneficiaries currently receiving benefits	65
Inactive Plan Members entitled to but not yet receiving benefits	57
Active Plan Members	62
Total	184

#### Contributions

As set by statute, the EMPLOYER's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The EMPLOYER's annual contribution rate for calendar year 2015 was 13.86%. For the fiscal year ended June 30, 2016, the EMPLOYER contributed \$224,518 to the plan. The EMPLOYER also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### **Net Pension Liability**

The EMPLOYER's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### **Actuarial Assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.47%.
- Projected Retirement Age was from the Experience-based Table
  of Rates, specific to the type of eligibility condition, last updated for
  the 2014 valuation according to an experience study from years 2011 to
  2013.

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### C. Illinois Municipal Retirement Fund (Continued)

### **Actuarial Assumptions (Continued)**

- The IMRF-specific rates for Mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

#### Projected Returns/Risk

Asset Class	Target Allocation	Return 12/31/15	One Year Arithmetic	Ten Year Geo <u>metric</u>
	38%	.02%	8.85%	7.39%
Equities				
International Equities	17%	(1.90%)	9.55%	7.59%
Fixed Income	27%	(0.09%)	3.05%	3.00%
Real Estate	8%	11.99%	7.20%	6.00%
Alternatives	9%			
Private Equity		N/A	13.15%	8.15%
Hedge Funds		N/A	5.55%	5.25%
Commodities		N/A	4.40%	2.75%
Cash Equivalents	1%	N/A	2.25%	2.25%

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

### C. <u>Illinois Municipal Retirement Fund (Continued)</u>

#### **Single Discount Rate**

A Single Discount Rate of 7.47% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- 1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- 2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.47%.

#### **Changes in the Net Pension Liability**

	Total			
erect with the entire transfer conservation and the second statement of the second section of the entire en	Pension	Plan	Net Pension Liability (A) - (B)	
THE CASE SQUARE MARKET TO THE MERCHANIST CONTINUE PROPERTY AND	Liability	Net Position		
	(A)	(B)		
Balances at December 31, 2014	\$ 7,621,998	\$ 6,940,394	\$ 681,604	
Changes for the year:	3			
Service Cost	193,287	-	193,287	
Interest on the Total Pension Liability	562,391	-	562,391	
Changes of Benefit Terms	-	-	-	
Differences Between Expected and Actual	Contract No. Common attention of the Contract No. 1991 (No. 1991) (No. 1991) (No. 1991) (No. 1991)	33 - Walter Co. Str. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co		
Experience of Total Pension Liability	295,676	-	295,676	
Changes of Assumptions	19,017	-	19,017	
Contributions - Employer		232,954	(232,954)	
Contributions - Employees	-	75,635	(75,635)	
Net Investment Income	-	34,423	(34,423)	
Benefit Payments, including Refunds	1	1		
of Employee Contributions	(420,158)	(420,158)	-0-	
Other (Net Transfer)	-	151,652	(151,652)	
Net Changes	650,213	74,506	575,707	
Balances at December 31, 2015	\$ 8,272,211	\$ 7,014,900	\$ 1,257,311	

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 6. RETIREMENT FUND COMMITMENTS (Continued)

#### C. Illinois Municipal Retirement Fund (Continued)

### Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.47%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	,	Current Discount Ra	
Net Pension	(6.47%)	(7.47%)	(8.47%)
Liability/(Asset)	\$ 2,285,225	\$ 1,257,311	\$ 407,848

### <u>Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of</u> Resources Related to Pensions

For the year ended June 30, 2016, the EMPLOYER recognized pension expense of \$224,518. Deferred outflows of resources and deferred inflows of resources related to pensions are not applicable due to the district preparing its financial statements in accordance with the cash basis of accounting, which is an other comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP) as indicated in Note 1.

#### D. Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$107,526, the total required contribution for current fiscal year.

### Note 7. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of changes in General Long-Term Debt for the year ended June 30, 2016:

Bonds Payable, July 1, 2015 Bonds Issued during the year Bonds Retired during the year	\$ 9,375,000 1,525,000 (250,000)
Bonds Payable, June 30, 2016	<u>\$ 10,650,000</u>
Current Portion	\$ 550,000

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 7. CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Bonds payable at June 30, 2016 is comprised of the following individual issues:

- Original issue \$9,600,000, dated May 1, 2012, general obligation school building bonds, due in annual installments of \$225,000 to \$915,000 through 2031; provides for serial retirement of principal on December 1 and interest payable on June 1 and December 1 of each year at interest rates ranging from 2.50% to 5.00%.
- Original issue \$1,525,000, dated February 29, 2016, general obligation school building bonds, due in annual installments of \$185,000 to \$285,000 through 2022; provides for serial retirement of principal on December 1 and interest payable on June 1 and December 1 of each year at interest rates ranging from 1,90% to 2.25%.

At June 30, 2016, the annual cash flow requirements of bond principal and interest are as follows:

Year Ended	2012 Issue				
June 30,		Principal		Interest	Sub-Total
2017	\$	280,000	\$	325,880	\$ 605,880
2018		310,000		311,130	621,130
2019		345,000		294,755	639,755
2020		380,000		276,630	656,630
2021		420,000		256,630	676,630
2022		460,000		240,380	700,380
2023		500,000		228,005	728,005
2024		540,000		213,820	753,820
2025		575,000		197,923	772,923
2026		615,000		180,360	795,360
2027		660,000		160,905	820,905
2028		705,000		139,395	844,395
2029		755,000		115,657	870,657
2030		805,000		87,100	892,100
2031		860,000		53,800	913,800
2032		915,000	-	18,300	 933,300
Total	<u>\$</u>	9,125,000	<u>\$</u>	3,100,670	\$ 12,225,670

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

#### Note 7. CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Year Ended	2016 Issue					
June 30,		Principal	Interest		Sub-Total	
2017	\$	270,000	\$	36,586	\$	306,586
2018		285,000		23,274		308,274
2019		185,000		18,645		203,645
2020		190,000		14,895		204,895
2021		195,000		10,948		205,948
2022		200,000		6,700		206,700
2023		200,000		2,250		202,250
Total	\$	1,525,000	\$	113,298	\$	1,638,298

The Illinois School Code limits the amount of indebtedness to 13.8% of the most recent available equalized assessed valuation of the District.

The legal debt margin at June 30, 2016 is as follows:

Assessed Valuation - 2015	<u>\$ 134,236,683</u>
Debt Limit - 13.8% of assessed valuation	\$ 18,524,662
Less: Long-term indebtedness Portion of BASSC Obligations	(10,650,000) (71,808)
Legal Debt Margin	\$ 7,802,854

#### Note 8. COMMON BANK ACCOUNT

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common interest-bearing checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 9. BUDGET

The District operated within the legal confines of the budget during the year ended June 30, 2016 except for the Educational Fund, the Operations and Maintenance Fund and the Fire Prevention & Safety Fund in which expenditures exceeded budget amounts.

### Note 10. COMMITMENTS

### A. Agreement with BASSC

The District is one of 23 members of the Belleville Area Special Services Cooperative (BASSC). Originally, it entered into a ten year agreement to aid in the construction and equipping of a facility that will provide services for the District's Special Education children and Early Childhood Programs. As of March 27, 2002 BASSC defeased the original bonds and issued \$5,480,000 to provide for additional acquisition, construction and equipping of the aforementioned programs. As of June 27, 2013, the \$5,480,000 bonds were restructured. The District will be obligated to pay its portion over a 9 year period. The District's portion, which was based on a percentage of the Equalized Assessed Valuation of the 24 participants for 2010, was \$118,987, which included principal of \$102,528 and interest of \$16,459.

At June 30, 2016, the six remaining future payments under the agreement with BASSC are as follows:

Year Ended		
June 30,	<u></u>	<u> mount</u>
2017	\$	13,180
2018		13,248
2019		13,113
2020		13,164
2021		13,205
2022		13,234
Total	\$	79,144

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 10. COMMITMENTS (Continued)

### A. Agreement with BASSC (Continued)

The amount of \$13,299 was expended in the Operations and Maintenance Fund during fiscal year 2016.

### B. Operating Leases

### Copier Lease

The District leases 11 copiers with payments of \$2,470 per month under an operating lease expiring in fiscal year 2018.

Year Ended June 30,	Total
2017 2018	\$ 29,636 2,470
Total	\$ 32,106

Total expenditures charged to the Educational Fund are \$29,636 for fiscal year 2016.

### Note 11. 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.

### Note 12. RISK MANAGEMENT

- Significant losses are covered by commercial insurance for all major programs: property, liability and workers' compensation. During the year ended June 30, 2016, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.
- The District elects to be self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming benefits.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 12. RISK MANAGEMENT (Continued)

• The District is insured under a retrospectively-rated policy for workers' compensation coverage. 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 13. EGYPTIAN AREA SCHOOLS EMPLOYEE BENEFIT TRUST

### **Plan Description**

The District contributes to the Egyptian Area Schools Employee Benefit Trust (the Trust), a cost-sharing multiple-employer defined benefit health care plan administered by the Board of Managers of the Trust. The Trust provides medical benefits to active and retired employees of approximately 140 participating employers. The Trust issues a publicly available financial report that includes financial statements and required supplementary information for the Trust. A copy of the financial report may be obtained by writing to the Egyptian Area Schools Employee Benefit Trust, c/o Meritain Health, 1109 Hartman Lane, Suite 202, Shiloh, IL 62221, or by calling Meritain Health at (866) 588-2431, Option 3 x 6105. The financial report is also posted on the Trust's website at <a href="https://www.egtrust.org">www.egtrust.org</a>.

### **Funding Policy**

The Trust Agreement establishing the Trust provides that contribution rates are established and may be modified by the Board of Managers of the Trust. Contribution rates are normally adjusted as of September 1 each year. As of June 30, 2016, participating employers were contractually required to contribute at the following rates for active and retired employees and dependents.

	Plan A	Plan B	Plan C	HDHP	Plan E – Options
Employee (Retiree)	\$764	\$692	\$596	\$508	\$640
Employee + Spouse	\$1,576	\$1,424	\$1,234	\$1,044	\$1,320
Employee + child(ren)	\$1,524	\$1,372	\$1,191	\$1,026	\$1,272
Family	\$1,696	\$1,530	\$1,328	\$1,126	\$1,418

Participating employers may require employees and/or retirees to pay some or all of the required contributions to the employer, but the employer has the legal obligation to pay contributions to the Trust. The District requires retirees to pay 100% of the contribution for coverage for retirees and their dependents.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 13. EGYPTIAN AREA SCHOOLS EMPLOYEE BENEFIT TRUST (Continued)

### **Funding Policy (Continued)**

The Board of Managers of the Trust sets the employer contribution rates each year based on an actuarial valuation. The Trust's actuary has determined that as of June 30, 2011 the contribution rates exceed the Annual Required Contribution (ARC), an amount actuarilly determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial laibilities (or funding excess) of the plan over a period not to exceed thirty years. The District's contributions to the Trust for the years ending June 30, 2016, June 30, 2015 and June 30, 2014, were \$324,338, \$288,186 and \$304,753, respectively, which equaled the contractually required contributions each year.

The only additional assessment to each district is a withdrawal liability that is charged to any member district leaving the Plan at a time when the Plan experiences a deficit fund balance.

### Note 14. GENERAL STATE AID

In fiscal year ending June 30, 2016, the District used \$3,283 of General State Aid funds for special education salaries. These expenditures were posted to account code 10-1200-110-3001.

### Note 15. PRONOUNCEMENTS ISSUED BUT NOT YET ADOPTED

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Government Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

In June 2015, the GASB issued Statement No. 74 "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." The objective of this Statement is to address the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The Statement follows the framework for financial reporting of defined benefit OPEB plans in Statement No. 45 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and RSI related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. Statement No. 74 also sets forth note disclosure requirements for defined contribution OPEB plans. The requirements of this Statement are effective for periods beginning after June 15, 2016.

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 15. PRONOUNCEMENTS ISSUED BUT NOT YET ADOPTED (Continued)

In June 2015, the GASB issued Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." The Statement replaces the requirements of Statement No. 45 and requires governments to report a liability on the face of the financial statements for the OPEB that they provide. The Statement carries forward from Statement No. 45 the option to use a specified alternative measurement method in place of an actuarial valuation for purposes of determining the total OPEB liability for benefits provided through OPEB plans in which there are fewer than 100 plan members (active and inactive). The Statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about their OPEB liabilities. The requirements of this Statement are effective for periods beginning after June 15, 2017.

In August 2015, the GASB issued Statement No. 77 "Tax Abatement Disclosures." Although many governments offer tax abatements and provide information to the public about them, they do not always provide the information necessary to assess how tax abatements affect their financial position and results of operations, including their ability to raise resources in the future. This statement requires disclosures of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015.

In December 2015, the GASB issued Statement No. 78 "Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans." This Statement amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multipleemployer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above. The implementation of this statement is not expected to result in any changes to the financial statements. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015.

In December 2015, the GASB issued Statement No. 79 "Certain External Investment Pools and Pool Participants." This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments

# NOTES TO FINANCIAL STATEMENTS JUNE 30, 2016

### Note 15. PRONOUNCEMENTS ISSUED BUT NOT YET ADOPTED (Continued)

that participate in those pools. Those disclosures for both the qualifying external investments pools and their participants include information about any limitations or restrictions on participant withdrawals. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015.

In January 2016, the GASB issued Statement No. 80 "Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14." This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No 39, "Determining Whether Certain Organizations are Component Units". The requirements of this Statement are effective for reporting periods beginning after June 15, 2016.

In March 2016, the GASB issued Statement No. 81 "Irrevocable Split-Interest Agreements." The objective of this statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this Statement are effective for reporting periods beginning after December 15, 2016.

In March 2016, the GASB issued Statement No. 82 "Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73." This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

The effects on the School District's financial statements as a result of the adoption of these new pronouncements are unknown.

### OTHER SUPPLEMENTARY INFORMATION TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (UNAUDITED) JUNE 30, 2016\*

		FY 15		FY 14
Employer's proportion of the net pension liability Employer's proportionate share of the net pension liability	\$	0.0016% 1,016,933	\$	0.0015% 905,371
State's proportionate share of the net pension liability associated with the employer	<u>\$</u>	40,279,467	<u>\$</u>	38,451,752
Total	\$	41,296,400	<u>\$</u>	39,357,123
Employer's covered-employee payroll	\$	6,220,730	\$	6,232,670
Employer's proportionate share of the net pension liability as percentage of its covered-employee payroll		16.3475%		14.5262%
Plan fiduciary net position as a percentage of the total pension liability		41.50%		43.0%

<sup>\*</sup>The amounts presented were determined as of the prior fiscal-year end.

### Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

# OTHER SUPPLEMENTARY INFORMATION TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS SCHEDULE OF EMPLOYER CONTRIBUTIONS (UNAUDITED) JUNE 30, 2016

Fiscal Year Ended June 30,	Det	atutorily termined atribution	Actual	C	ontribution Deficiency (Excess)	 Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$	53,074	\$ 53,324	\$	(250)	\$ 6,232,670	0.86%
2015	\$	54,393	57,322	\$	(2,929)	\$ 6,220,730	0.92%

### Notes to Schedule:

### **Changes of assumptions**

Amounts reported in 2015 reflect an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.5 percent, and salary increases that vary by service credit. In 2014, assumptions used were an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.5 percent, and salary increases of 5.75 percent.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

# OTHER SUPPLEMENTARY INFORMATION ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS (UNAUDITED) CALENDAR YEAR ENDED DECEMBER 31, 2015

Calendar Year Ended December 31,		2015		2014
Total Pension Liability				
Service Cost	\$	193,287	\$	195,271
Interest on the Total Pension Liability		562,391		528,548
Changes of Benefit Terms		-0-		-0-
Differences between Expected and Actual Experience of the Total Pension Liability		295,676		(191,583)
Changes of Assumptions		19,017		321,822
Benefit Payments, including Refunds of Employee Contributions	<del></del>	(420,158)	_	(363,450)
Net Change in Total Pension Liability		650,213		490,608
Total Pension Liability - Beginning		7,621,998		7,131,390
Total Pension Liability - Ending (A)	<u>\$</u>	8,272,211	<u>\$</u>	7,621,998
Plan Fiduciary Net Position			_	
Contributions – Employer	\$	232,954	\$	225,913
Contributions – Employees		75,635		73,816
Net Investment Income		34,423		410,427
Benefit Payments, including Refunds of Employee Contributions		(420,158)		(363,450)
Other (Net Transfer)	<del></del>	<u>151,652</u>		(166,478)
Net Change in Plan Fiduciary Net Position		74,506		180,228
Plan Fiduciary Net Position – Beginning	***	6,940,394		<u>6,760,166</u>
Plan Fiduciary Net Position - Ending (B)	<u>\$</u>	7,014,900	\$	6,940,394
Net Pension Liability - Ending (A) - (B)	\$	1,257,311	\$	681,604
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		84.80%		91.06%
Covered Valuation Payroll	\$	1,680,764	\$	1,659,531
Net Pension Liability as a Percentage of Covered Valuation Payroll		74,81%		41.07%

### Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available

# OTHER SUPPLEMENTARY INFORMATION ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF EMPLOYER CONTRIBUTIONS (UNAUDITED) CALENDAR YEAR ENDED DECEMBER 31, 2015

Calendar Year Ended December 31.	De	ctuarially etermined ntribution	Actual ntribution_	_	ontribution Deficiency (Excess)	 Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014 2015	\$	223,373 232,954	\$ 225,913 232,954	\$	(2,540) -0-	\$ 1,659,531 1,680,764	13.61% 13.86%

### Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate\*

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year

in which contributions are reported.

### Methods and Assumptions Used to Determine 2015 Contribution Rates:

Actuarial Cost Method:

Aggregate entry age = normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

28-year closed period

Asset Valuation Method:

5-year smoothed market, 20% corridor

Wage Growth:

4.00%

Price Inflation:

3.0% -- approximate; No explicit price inflation assumption is used in this

valuation.

Salary Increases:

4.40% to 16.00%, including inflation

Investment Rate of Return:

7.50%

Retirement Age:

Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience

study of the period 2008 to 2010.

Mortality:

RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For

disabled lives, the mortality rates are the rates applicable to

non-disabled lives set forward 10 years.

Other Information:

Notes:

There were no benefit changes during the year.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

<sup>\*</sup> Based on Valuation Assumptions used in the December 31, 2013, actuarial valuation; note two year lag between valuation and rate setting.

PART A - FINDINGS

### **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.

		<ul> <li>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 <i>Illinois Government Ethics Act. [5 ILCS 420/4A-101]</i></li> <li>One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Sections 8-2, 10-20.19 or 19-6 of the School Code.</i> [105 ILCS 5/8-2; 10-20.19; 19-6]</li> </ul>
	<b>4</b> 5	. 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] . 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.] . Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted 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]
		. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
		One or more interfund loans were outstanding beyond the term provided by statute.
		One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization. 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   LCS 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)
<u></u>		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	в-	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.
	40	[105 ILCS 5/17-16 or 34-23 thru 34-27] The district has issued short term debt against two future revenue sources, such as, but not limited to tax antisination warrants and Coperal State Aid.
L	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
t		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	<u>c -</u>	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.
		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.
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### PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

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

		***************************************
24	Enter the date that the district used to accrue mandated categorical payments	Date:
	Enter the date that the district used to accide 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 3100 3510 2 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

<sup>\*</sup> 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 Applicabl	e to the Auditor's Que	stionnaire:	
- Andrews			
	·	***************************************	 

Rice Sullivan, LLC
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.

Bill R. CPA

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		1010	<u> </u>	<u> </u>	ROFILE INFORMATIO		K L M					
1 2	-			MANCIALY	NOTICE INTORMATIO	<u>1N</u>						
3	Requi	red to be	completed for School Di	stricts only.								
5	A.	Tax Rai	es (Enter the tay rate - ey	0150 for \$1 50\								
6	1"	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)										
7 8			Tax Year <u>2015</u>	Equalized Asse	essed Valuation (EAV):	134,236,683						
	1		Educational	Operations &								
10	ļ "	ha/a).	postal transfer resources the construction of	Maintenance	Transportation	Combined Total	Working Cash					
11	Ka	te(s):	0.022400 +	0.005000 +	0.002000	= 0.029400	0.000500					
12												
13 14	B.	Results	of Operations *									
			Bossints/Boussuss	Disbursements/	Europe / /Deficience	Ford Datas						
15			Receipts/Revenues	Expenditures	Excess/ (Deficiency)	Fund Balance						
16 17		* The	9,864,600 numbers shown are the sum	9,925,285 of entries on Pages 7 & 8. li	(60,685) ines 8, 17, 20, and 81 for t	3,145,449 he Educational, Operations	& Maintenance.					
18			sportation and Working Cash		, , ,	, ,	,					
19 20	c.	Short-To	erm Debt **									
21			CPPRT Notes	TAWs	TANs	TO/EMP. Orders	GSA Certificates					
22			0 +	0 +	0	+ 0	+ 0 +					
23 24			Other 0 =	Total 0								
25		** The r	numbers shown are the sum	······································								
25 26 27												
28		-	rm Debt									
29 30		Check the	applicable box for long-term	n debt allowance by type of	district.							
31		a.	6.9% for elementary and h	igh school districts,	18,524,662							
32	Ĺ	x b.	13.8% for unit districts.									
33 34		l ong-Te	rm Debt Outstanding:									
35		Long .c.	m Dobe outstanding.									
36		c.	Long-Term Debt (Principal	keen man o								
37			Outstanding:	511	10,650,000							
38 39												
			Impact on Financial Po									
41			le, check any of the following eets as needed explaining ea		tenal impact on the entity's	tinancial position during ful	ture reporting periods.					
43	è	***************************************										
44 45	F	*******	ending Litigation aterial Decrease in EAV									
46	İ		aterial Increase/Decrease in	Enrollment								
47	1	Ad	tverse Arbitration Ruling									
48	ŀ	······································	assage of Referendum									
49 50	ŀ		ixes Filed Under Protest ecisions By Local Board of R	Review or Illinois Property Ta	x Appeal Board (PTAB)							
51	h		her Ongoing Concerns (Des		===== ( 3)							
52	***	_										
53 54	) (*)	Comment	S:									
55												
56	***************************************											
57 58												
60	٤,	.,		***************************************		***************************************						
61						•						

Page 4

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IMI I				Score	Weight	Aaine	300	acore.	Adjustment Weight	n de la la	Value	(	Score	Value	0	Weight	Value		SCORE	Value	Total Profile Score:	Designation:	provided on the Finar
1			ı	Ratio	0.319		100	1006	000.1			ć	Days	00.3	Darcont	100.00		Doront	10 EU	17.00	Total P	ancial Profile	ge based on data p
	<b>VIARY</b> ncial Profile)			Total	3,145,449.00 9 864 600 00	00.0	Total	9 925 285 00	9.864.600.00	0.00		- 4	3 104 466 00	27,570.24	Total	0.00	3,354,574.71	Total	10 650 000 00	18,524,662.25		Estimated 2017 Financial Profile Designation:	Total Profile Score may change based on data provided on the Financial Profile
	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) www.isbe.net/sfms/p/profile.htm			Finds 10 20 40 70 ± (50 % 80 if population)	Funds 10, 20, 40, 8 70.	Minus Funds 10 & 20		Funds 10, 20 & 40	Funds 10, 20, 40 & 70,	Minus Funds 10 & 20			Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates						*
	<b>G</b> (Go to .	: Wesclin Community Unit School District No. 3 13-014-0030-26 : Clinton / St. Clair	8	Total Sum of Fund Balance (P8, Cells C81, D81, F81, & 181)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	or, c.Dei, c.Des, C.Des and C.D/s) ant:	land:	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H37)	Total Long-Term Debt Allowed (P3, Cell H31)			
		District Name: District Code: County Name:	- Balance to	Sum of Fund	Sum of Direct	ess: Operating xcluding C:D5	enditures to	Sum of Direct	Sum of Direct	ess: Operating	Possible Adjustment:	Davs Cash on Hand:	Sum of Cash	I Sum of Direc	cent of Short	Anticipation W.	/ x 85% x Com	cent of Long-	g-Term Debt O	al Long-Term D			

(20) (30) (40) (40) Operations & Debt Services Transportation 828,863 3,048 807,112 828,921 3,048 807,112 828,921 3,048 807,112 828,921 3,048 807,112 9,440 (334) 0 9,440	C	8	<u>ن</u>	0	ш	u	9	I	_	-	_
CHRPEKTI ASSETTS (109)   April Educations & Debt Service   Transportation   April Educations & Debt Service   Transportation   April Educations   April Educations   April Educations   April Debt Service   April Debt S			(10)	(20)	(30)	(40)	(50)	100			۷
Can Medical Asserts (100)         p contentional mining and mining part (100)         p contentional mining part (100)         p contentional mining part (100)         p contention pa	ASSETS	Acct.		Operations &			Municipal	(ng)	(0)	(80)	(06)
Control Cont	(Enter whole Dollars)	**	Educational	Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
Trace from the control of the cont	5 (100)					The second secon	Security				Salety
Treas Receivable   120   250,070   829,863   3,048   88   140	11 through 115) <sup>1</sup>		45,373	99							
Interfued Receivables   190		120	250,070	828,863		807.112	212 884		1 172 000	460 004	010101
Intergovermental Account Receivables   140   150   1		130	The second secon			7	100,212	de la constant de la	1, 172,990	158,661	1,531,240
Intergovenmental Accounts Receivable 150  Other Receivables 150  Inventory 170  Total Current Assets (Describe & Hemizer) 170  Capilatine Evaplate Evaplanements 200  Amount in Jean Payable Capilatines & Describe Evaplanements 200  Capilatine Evaplate Evaplanements 200  Amount in Jean Payable Capilatines & Described Transmitters (400)  Capilatine Evaplate Courrent Labilities 200  Capilatine Evaplate Service Funds 200  Amount in Payable Capilatines (400)  Capilatine Evaplate Courrent Labilities 200  Contracticon In Progress 2019  Contracticon In Progress	bles	140		Accessive reconstruction and accessive to the state of th		The state of the second		According to the contract of t	TO THE THE TAXABLE STATE		The second secon
Total Current Assist Describe & Hemize)   160   170	Accounts Receivable	150									
Trepart Interview   Trep	9	160									
Prepatal terms   Prepatal terms   160   296 443   8028 027   3 0.48   80		170		A THE LOCAL OF STREET,	ACCOMPANY TO A STATE OF THE STA	· prighter reside tribute to the control to the con	NAME OF THE PERSON NAME OF THE P	AND THE PROPERTY OF THE PROPER	***************************************	or conjectivity to the second	- reference on commentation of the contrast or selection or
Other Current Assets (Describe & Hemizer)   190   296,443   828,921   3,048   98   704		180			PART AN REAL PROPERTY OF THE PARTY OF THE PA	AND THE PARTY OF T		president social accessoration of the addition of the	d The second control of the second contro	A CAR COUNTY FOR THE PARTY OF T	TO THE PERSON NAMED AND THE PERSON NAMED IN TH
Total Current Assets (200)   Contracts Payable   Contract Payable   Contract Debug Payable   Contract Payable   Contract Payable   Contract Liabilities   Contract Payable   Con	ets (Describe & Itemize)	190									***************************************
Works of Art & Historical Treasures         210           Works of Art & Historical Treasures         220           Land Balliding & Building improvements         230           Site improvements & Infrastructure         240           Site improvements & Infrastructure         240           Sobalized Equipment         250           Construction in Progress         340           Amount Available in Debt Service Funds         340           Amount I Abilityles (400);         140           Interfund Payables         470           ChREENT LABILITIES (400);         140           Interfund Payables         470           Interfund Payables         470           Interfund Payables         470           Interfund Payables         470           Loans Payables         470           Loans Payables         470           Loans Payables         470           Loans Payables         470           Contract Labilities         480           Contract Current Labilities         480           Loans Payable General Obigation, Revenue, Other)         511           Total Lough-Tem Jayable General Obigation, Revenue, Other)         514           Total Lough-Tem Jayable General Obigation, Revenue, Other)         714 <th></th> <th></th> <th>295,443</th> <th>828,921</th> <th>3,048</th> <th>807 112</th> <th>212 884</th> <th>C</th> <th>4 472 000</th> <th>750 007</th> <th></th>			295,443	828,921	3,048	807 112	212 884	C	4 472 000	750 007	
Works of Art & Historical Treasures         210           Land         220           Building & Building improvements & Infrastructure         220           Capitalized Eugland improvements & Infrastructure         240           Capitalized Eugland in Long-Term Debt         250           Capitalized Eugland or Payment on Long-Term Debt         250           Amount Available in Debt Service Finds         340           Amount Available in Debt Service Finds         340           Amount Available in Debt Service Finds         420           Amount Available in Debt Service Finds         420           Amount Available in Debt Service Finds         420           Conflicted for Payment on Long-Term Debt         420           Conflicted Fayable         430           Conflicted Payable         440           Loans Payable         470           Conflicted Payable         470           Deferred Evaluates & Unithodings         480         (50,089)         (334)           Deferred Evaluations         7 Total Current Labilities         7 Total Current Labilities         7 Total Current Labilities           Low-Critick Figure Figure Figure Served Fund Balance         7 Total Current Evaluations         7 Total Current Evaluations         7 Total Current Evaluations           Low-Critick Figure Figur						<b>4</b>	150,21.2	>	1,112,990	198,561	1,531,240
Land	storical Treasures	210									
Building & Building Improvements   230     Site Improvements & Infrastructure   240     Constitution in Progress   250     Constitution in Progress   240     Amount Available in Debt Service Funds   340     Amount Available in Debt Service Funds   340     Amount Available in Debt Service Funds   340     Amount to be Provided for Payment on Long-Term Debt   410     Inferfund Payables   420     CURRENT L'ABLUTIES (400)     Inferfund Payables   420     Cultier Payables   440     Loans Payable   440     Loans Payable   440     Payroll Deductions & Withholdings   450     Confracts Payable   440     Payroll Deductions & Withholdings   450     Due to Activity Fund Organizations   450     Total Loans Pervale   450     Total Loans Term Liabilities   450     Total Loans Term Liabilities   450     Total Loans Term Balance   450     Total Loans Term Balance   450     Total Loans Term Balance   714     Total Loans Term Balance   714     Total Loans Term Balance   714     Total Liabilities   750     Total Liabilities   750		220	ž.								
Site Improvements & Infrastructure   240	g Improvements	230									
Capitalized Equipment         250           Construction in Progress         260           Amount Designates         340           Amount Available in Debt Service Funds         340           Amount Load Capital Assets         350           CURRENT LIABILITIES (400)         410           Interform Payables         420           CURRENT LIABILITIES (400)         430           Interformential Accounts Payable         430           Contracts Payable         440           Loans Payable         440           Salaries & Benefits Payable         450           Contract Liabilities         450           Deferred Revenues & Other Current Liabilities         450           Total Current Liabilities         450           Total Long-Term Liabilities         450           Long-Term Liabilities	s & Infrastructure	240									
Construction in Progress         260           Amount Independent on Early Service Funds         340           Amount Independent on Long-Term Debt         350           Total Capital Assets         410           CURRENT LIABILITIES (400)         410           Interfund Payables         420           Contracts Payables         430           Contracts Payable         440           Loans Payable         470           Contracts Payable         470           Loans Payable         470           Salarites & Benefits Payable         470           Salarites & Debretions & Withholdings         480           Deferred Revenues & Other Current Liabilities         490           Deferred Revenues & Other Current Liabilities         490           Deferred Revenues & Other Current Liabilities         490           Total Current Liabilities         490           Conferred Revenues & Other Current Liabilities         490           Total Long-Term Liabilities         490           Long-Term Liabilities         490           Conferred Revenues & Other Current Liabilities         490           Total Long-Term Liabilities         490           Total Long-Term Liabilities         490           Long-Term Liabilities	ment	250									
Amount Available in Debt Service Funds Amount lo be Provised for Payment on Long-Term Debt  CURRENT LIABILITIES (400) Interfund Payables Intergovernmental Accounts Payable Intergovernmental Accounts Payable Intergovernmental Accounts Payable Intergovernmental Accounts Payable Contracts Payables Contracts Payable Contracts Payable Salaries & Benefits Payable Salaries & Benefits Payable Deferred Revenues & Other Current Liabilities Due to Activity Fund Organizations Total Current Liabilities Due to Activity Fund Organizations Total Current Liabilities Reserved Fund Balance Intergovernment Payable (General Obligation, Revenue, Other) Total Long-Term Liabilities Reserved Fund Balance Intergovernment Payable (General Obligation, Revenue, Other) Total Long-Term Liabilities Reserved Fund Balance Total Long-Term Cotal Long-Term Liabilities Total Long-Term Cotal Current Liabilities Total Long-Term Cotal Current Liabilities Reserved Fund Balance Total Long-Term Cotal Current Liabilities Total Long-Term Cotal	rogress	260									
Total Capital Assets   CURRENT LIABILITIES (400)   Interfund Payables   Loans Payable   Loan	in Debt Service Funds	340									
CURRENT LIABILITIES (400)         410         610 <th>vided for Payment on Long-Term Debt</th> <td>350</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	vided for Payment on Long-Term Debt	350									
CURRENT LIABILITIES (400)         410         1           Interfund Payables         420         1           Onder Payables         430         1           Conflicts Payables         430         1           Conflicts Payable         440         1           Loans Payable         470         470           Salaries & Benefits Payable         470         470           Payroll Deductions & Withholdings         480         (50,089)         (334)           Deferred Revenues & Other Current Liabilities         490         (50,089)         (334)           Deferred Revenues & Other Current Liabilities         490         (50,089)         (334)           Total Current Liabilities         490         (50,089)         (334)           Long-Term Liabilities         611         (50,089)         (334)         0           Long-Term Liabilities         76         (50,089)         (334)         0           Long-Term Liabilities         77	.sset(s	The second secon									
Interfund Payables	TES (400)			12.							
Other Payable	S	410									
Other Payables         430           Contracts Payable         440           Loans Payable         460           Salaries & Benefits Payable         460           Salaries & Benefits Payable         460           Payroll Deductions & Withholdings         480           Deferred Revenues & Other Current Liabilities         480           Deferred Revenues & Other Current Liabilities         490           Total Current Liabilities         493           LONG-TEKIN LIABILITIES (80y)         (334)           LONG-TEKIN LIABILITIES (80y)         (334)           Long-Term Liabilities         511           Reserved Fund Balance         714           Unreserved Fund Balance         730           Investment In General Exact Fund Assets         730           Total Liabilities and Fund Assets         730	Accounts Payable	420		The state of the s							
Contracts Payable         440         440           Loans Payable         460         60           Salaries & Benefits Payable         470         (50,089)           Salaries & Benefits Payable         480         (50,089)         (334)           Deferred Revenues & Other Current Liabilities         480         (50,089)         (334)         0           Due to Activity Fund Organizations         480         (50,089)         (334)         0           Long-Term Liabilities         (50,089)         (334)         0         0           Reserved Fund Balance         714         34,633         22,994         75           Unreserved Fund Balance         730         310,889         806,261         30,48         75           Total Liabilities and Fund Ralance         730         20,994         20,994         20,994         20,994         20,994         20,994         20,994         20,994         20,994         20,994         20,994         20,994 <t< th=""><th></th><th>430</th><th></th><th>777</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>		430		777							
Lonin Payable	6	440			The state of the s	and the state of t					- 12 Advantage of the Control of the
Salaries & Benefits Peyable         470         470         470         470         470         470         470         470         470         470         470         480<		460	The state of the s			CONTROL OF THE SAME SAME SAME AND A CONTROL OF THE SAME SAME SAME SAME SAME SAME SAME SAM		CONTRACTOR AND ADDRESS AND ADD	Sides of the part of the state of the American State of the state of t		THE CONTRACTOR OF THE PERSON O
Payroll Deductions & Withholdings         480         (50,089)         (334)           Deferred Revenues & Other Current Liabilities         490         (50,089)         (334)           Total Current Liabilities         704         (50,089)         (334)         0           Long-Term Labilities         650         (334)         0         0           Long-Term Labilities         704         34,633         22,984         76           Reserved Fund Balance         714         34,633         22,984         76           Investment in General Excel Assets         730         310,889         806,261         30,488         76           Total Labilities and Fund Ralance         761         13,648         76	ts Payable	470									
Deferred Revenues & Other Current Liabilities   490	s & Withholdings	480	(50.089)	(334)		9.440	1 102		***************************************		
Due to Activity Fund Organizations         493         650,089)         (334)         0           LONG-TERM LABBLITIES (600)         LONG-TERM LABBLITIES (600)         (334)         0         0           Long-Term Debt Payable (General Obligation, Revenue, Other)         511         34,633         22,994         7           Total Long-Term Liabilities         730         310,899         806,261         3,048         75           Total Liabilities and Finne Ralance         730         310,899         806,261         3,048         75	es & Other Current Liabilities	490	· · · · · · · · · · · · · · · · · · ·	7	The second secon		031,1	Commence of the commence of th			TO THE SECOND CONTRACTOR CONTRACT
Total Labilities         (50,089)         (334)         0           LONG-TERM LIABILITIES (500)         (334)         0           Long-Term Debt Payable (General Obligation, Revenue, Other)         511         6           Total Long-Term Liabilities         714         34,633         22,994           Nesserved Fund Balance         730         310,899         806,261         30,48           Investment in General Fixed Assets         730         310,899         806,261         30,48         75           Total Liabilities and Fining Assets         730         310,899         806,261         30,48         75	nd Organizations	493	West or a second o							***	Control of the state of the sta
Long-Term Labilities         Condition         Still         Still         August	labilities	an and an	(50,089)	(334)	0	9 440	1 123			C	The state of the s
Long-Term Debt Payable (General Obligation, Revenue, Other)   511   Total Long-Term Liabilities   Total Long-Term Liabilities   Total Long-Term Liabilities   Total Long-Term Liabilities   Total Liabilities   Total Liabilities   Total Liabilities and Finite Assets   Total Liabilities	LTIES (500)						23: 1	Š	0	0	O
Total Long-Term Liabilities   Reserved Fund Balance   714   34,633   22,994   20,000   20,0	Payable (General Obligation, Revenue, Other										
Reserved Fund Balance   714   34,633   22,994   3,048   1	m Liabilities	***************************************									
Unreserved Fund Balance         730         310,899         806,261         3,048           Investment in General Fixed Assets         773         773         773         774         773         774	alance	714	34,633	22,994						150 001	200 700 7
Investment in General Fixed Assets Total Liabilities and Fund Balance	Balance	730	310,899	806,261	3,048	797.672	211 761	- C	1 172 000	20,00	0,52,100,1
Total Liabilities and Fund Balance	neral Fixed Assets							,	1,11,2,000		
233,443   026,921   3,048	s and Fund Balance		295,443	828,921	3,048	807,112	212,884	0	1,172,990	158,661	1,531,240

٦	¥	93	ب.	>	z
-	STERS			Account	Groups
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long- Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		143.807		
2	Investments	120			
9	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
6	Other Receivables	160			
10	Inventory	170	THE PROPERTY OF THE PARTY OF TH		
11	Prepaid Ilems	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		143,807		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		509 337	and the second
17	Building & Building Improvements	230		35 521 005	100
9	Site Improvements & Infrastructure	240		865.261	
9	Capitalized Equipment	250		4.419.430	
ଯ	Construction in Progress	260			
7	Amount Available in Debt Service Funds	340			3,048
22	Amount to be Provided for Payment on Long-Term Debt	350			10,646,952
23	Total Capital Assets			41,315,033	10,650,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
56	Intergovernmental Accounts Payable	420			
22	Other Payables	430			
88	Contracts Payable	440			
39	Loans Payable	460			
8	Salaries & Benefits Payable	470			
ह	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
8	Due to Activity Fund Organizations	493	143,807		
怒	Total Current Liabilities		143,807		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			10.650.000
37	Total Long-Term Liabilities				10,650,000
88	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
9	Investment in General Fixed Assets			41,315,033	
7	Total Liabilities and Eund Balance		700 077	44 245 000	000000

# fayst Financial StatementStatement of Revenues received/revenues, expenditures/disbursed/expenditures, other sources (uses) and changes in fund balanceall funds +fegr7 the year ending June 30, 2016

	A	 	S	d		ц					:
-		-	(10)	(20)	100/	- 100	0 (2)	C .			¥
,	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	(40 <i>)</i> Transportation	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
1 0	RECEIPTS/REVENIJES						Security				Sarety
上											
1	RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000	3,872,989	679,463	589,654	273,028	484,201	0	71,078	521,563	69,083
2		3	0	0		0	c				
ဖ		3000	4,091,066	0	0	179,476		0	C	C	c
7	FEDERAL SOURCES	4000	697,500	0	0	0	0	0	0 0	0	D
∞	- 11		8,661,555	679,463	589,654	452,504	484,201	0	71,078	521,563	69 083
6	Receipts/Revenues for "On Behalf" Payments	3998	3,367,133					Control of the contro			
읟	Total Receipts/Revenues		12,028,688	679,463	589,654	452,504	484,201	0	71.078	521.563	69 083
7	DISBURSEMENTS/EXPENDITURES									2001	600'66
12	Instruction	1000	6,531,070				216.353				
13	Support Services	2000	1,990,727	670,275		383,116	215.543	0		563 326	140.458
4	Community Services	3000	68,280	0		0	-			020,000	140,430
2	Payments to Other Districts & Governmental Units	4000	281,817	0	0	0		0			0
9	Debt Service	2000	0	0	589,630	0	0			0	0
14	Total Direct Disbursements/Expenditures		8,871,894	670,275	589,630	383,116	443,527	0		563,326	140,458
18	Disbursements/Expenditures for "On Behalf" Payments 2	4180	3,367,133	0	0	0	0	0		0	U
9			12,239,027	670,275	589,630	383,116	443,52	0		563.326	140 458
	Disbursements/Expenditures		(210,339)	9,188	24	69,388	40,674	0	71,078	(41,763)	(71.375)
21						10.4					
22											
33	ā										
74	Abolishment of the Working Cash Fund	7110									
22	Abatement of the Working Cash Fund	7110									
78	Transfer of Working Cash Fund Interest	7120		The second secon				**************************************		A CALIFORNIA CONTRACTOR OF THE PARTY OF THE	TT THE STATE OF STATE
27	Transfer Among Funds	7130									
78	Transfer of Interest	7140				eno eno especial de la companya del companya de la companya del companya de la companya del la companya de la c					
8	Transfer from Capital Project Fund to O&M Fund	7150									
5	Iransfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160		·							
ક	to O&M Fund Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170									
31	to Debt Service Fund <sup>5</sup>				270000						
32	Š										
33	Principal on Bonds Sold	7210					3				1 525 000
34	Premium on Bonds Sold	7220	The second secon		A CONTRACT OF THE PROPERTY OF			A DESCRIPTION AND A CONTROL CO	THE CONTRACT OF THE CONTRACT O		000,626,1
35	Accrued Interest on Bonds Sold	7230		COLOR	TOTAL CONTROL TO STATE OF THE PARTY OF THE P	AMPAN SERVICE AND		CONTROL OF THE PROPERTY OF THE			
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	Andrew of the control	direction de l'execution de la constant de l'execution de l'execut					- Parameter and the second sec		
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0			The second secon			
38	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
33	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
4	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
4	Transfer to Capital Projects Fund	7800						0			
4	ISBE Loan Proceeds	7900							2		
8	Other Sources Not Classified Elsewhere	7990	000000000000000000000000000000000000000	200							
4	Total Other Sources of Funds		0	0	0	0	0	0	0	0	1,525,000
45	OTHER USES OF FUNDS (8000)										

# RB&SK FINANCIAL STATEMENTSTATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCEALL FUNDS -HEGRS THE YEAR ENDING JUNE 30, 2016

<u></u>	A	ď	c	٥	ш		(				
+		-			ני	_	9	T	-	ſ	¥
_	Description		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
	(Enter Whole Dollars) #	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Ton	Fire Prevention &
19	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)						Security				Salety
	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							C		
		8120							0		
		8130							0		
	Transfer of Interest	8140		Control de central principal de la control d		A.C.B.C.C.B.C.C.C.C.C.C.C.C.C.C.C.C.C.C.					
-	·····	8150						0			
	cess Fire Prevention & Safety Tax & Interest Proceeds to	0076									
1		9160									-
	Prevention & Safety Bond and Interest Proceeds	8170							2		0
3		2		1000							c
- 1	rincipal on Capital Leases	8410									0
	Grants/Reimbursements Pledged to Pay Principal on Capital Leases 842	8420									
	Other Revenues Pledged to Pay Principal on Capital Leases	8430		2							
	Leases	8440						The state of the s			
	Taxes Pledged to Pay Interest on Capital Leases	8510									
	Grants/Reimbursements Pledged to Pay Interest on Capital Leases 855	8520									
	<b></b>	8530	\$ 100 mm and the second					7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			
	Fund Balance Transfers Pledged to Pay Interest on Capital Leases 854	8540									
		8610									
	n Revenue Bonds	8620									
	Other Revenues Pledged to Pay Principal on Revenue Bonds 863	8630									
	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds 864	8640									
	1	8710									
	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds 873	8720	33.00								
	Other Revenues Pledged to Pay Interest on Revenue Bonds 873	8730									
	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds 874	8740									
	Taxes Transferred to Pay for Capital Projects 88*	8810		777					1		
	Grants/Reimbursements Pledged to Pay for Capital Projects 883	8820									
	Other Revenues Pledged to Pay for Capital Projects 883	8830									
	Fund Balance Transfers Pledged to Pay for Capital Projects 88	8840									
	SU	8910									
		8990									002.00
	Total Other Uses of Funds		0	0	0	0	0	0	0		20,700
	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0 0	1 504 300
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(210,339)	9,188	24	69.388	40 674	The state of the s	71.078	(597 FA)	700007
	Fund Balances - July 1, 2015		555,871	820.067	3.024	728 284	171 087		1 101 010	(607,177)	C26,204,1
	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		2000 Silver Silver State Space and an accommon sections of the section of the sec	CONTROL MANAGEMENT OF THE PROPERTY OF THE PROP				The second secon	A1 5,101,1	+2+°00'	0100
	Fund Balances - June 30, 2016		345,532	829,255	3,048	797.672	211.761	O	1 172 990	158 661	1 534 240
1		VIII ON THE PROPERTY OF THE PARTY OF THE PAR		The second secon	The second secon		-	The second contract of		20,001	V+3,100,1

Comparison   Com	Public   P		A	В	O		ш	4	ď				
Comparison   Com	Part				(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	⟨ (06)
Machine Problem (Machine From LOAD, Library (Machine From LOAD)   Machine Problem (Machine From LOAD)   Machine From LOAD)   Mac		2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Decided the property of the control	Decreased Presentation of Technology Agents (1982)  Decreased Presentation (1982)  Decreased	က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
Particular   Par	Particular   Par	4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Leading Design   Lead	Statis   December 1997   1910   191	2	Designated Purposes Levies (1110-1120) 7		2,997,389	090,699	588,385	267,624	244,694		908 99	519 350	900 99
Control Principle Control Pr	Proceedings of processing control of the control	9	Lessing Purposes Levy 8	1130	906'99	evened account on the entire section of the	,					000	006,00
Annual National Color States   Col	Any Matter Internation Controlled Preparate Layer         110         3.11,202         600 Mod.         560 Mod. <td>- 0</td> <td>Special Education Purposes Levy FICA/Medicare Only Purposes Levies</td> <td>1140</td> <td>53,525</td> <td></td> <td></td> <td></td> <td>000</td> <td></td> <td></td> <td></td> <td></td>	- 0	Special Education Purposes Levy FICA/Medicare Only Purposes Levies	1140	53,525				000				
State to before being the tenanty   117	Same Storing Liberate Livery   117	6	Area Vocational Construction Purposes Levy	1160									
Total of Visionary Designation of Final State   1909   2017 204	Other Parts of Part	2	Summer School Purposes Levy	1170									
About Formatting the first for the first f	Name   Final Property	=	Other Tax Levies (Describe & Itemize)	1190									
Provide the bit of the Absolute III   1909	MANURES N FEED OF TAXAS   MANUEL N FAMERS	2	Total Ad Valorem Taxes Levied By District		3,117,820	090'699	588,385	267,624	467,416	0	906'99	519,350	906'99
Matter form close from the property   200 3,604 773 776 776 777 776 777 777 777 777 777	Program   Founty Laboration   2010   3,654   773   775   7	2	PAYMENTS IN LIEU OF TAXES	1200									The second secon
Pagement in full cut in Market Page   120   12	Content of Personal Land Transe (Land Carlot and Land Carlot	4	Mobile Home Privilege Tax	1210	3,694	793	766	317	496		92	535	79
Comparise French Control Present in Land Trans (Describe Atlantaria)   1220 66.630   174 65.23   174	Comparison Foundation Feature   1720   66.559   1720   1	의:	Payments from Local Housing Authorities	1220								***************************************	The second secon
March 2   Parcel	Variable   Library   Proceedings   1740   702 203   773   776   777   778   777   778   777   778   777   778   777   778   777   778   777   778   777   778   777   778   777   778   777   778   777   778	2 2	Corporate Personal Property Replacement Taxes	1230	66,589	and processing personnel of the consequence of the	TO THE PROPERTY OF THE CONTRACT OF THE PROPERTY OF THE PROPERT	The state of the s	14,653				PPPE AMPRICA Andre occommendation (COMPANIA AND AND AND AND AND AND AND AND AND AN
Register - Little from Diete Description   1906   1911   1906   1911   1906   1911   1906   1911   1906   1911	Third continue to page of presents (in State)   1300   1311   1300   1311   1300   1311   1300   1311   1	-   8	Outer Payments in Lieu of Taxes (Describe & Itemize) Total Payments in Lieu of Taxes	1290	70 283	703	786	7770	CTT	The state of the s			
Regular - Tution from Pupils or Parents (in State)         1311           Regular - Tution from Other Sources (in State)         1312           Regular - Tution from Other Sources (out of State)         1313           Regular - Tution from Other Sources (in State)         1321           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1323           Summer Sch - Tution from Other Sources (in State)         1334           CTF - Tution from Other Sources (in State)         1334           CTF - Tution from Other Sources (in State)         1334           CTF - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1354           Adul - Tution from Other Sources (in State)         1354           Adul - Tution from Other Sources (out of State)         1413           Regular - Transp Fees from Other Sources (out of State)         1413 <t< td=""><td>Regular - Tution from Duplis or Parents (in State)         1311           Regular - Tution from Other Detroits (in State)         1312           Regular - Tution from Other Sources (in State)         1313           Regular - Tution from Other Sources (in State)         1321           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1331           CTE - Tution from Other Sources (in State)         1334           CTE - Tution from Other Sources (in State)         1344           Special Ed - Tution from Other Sources (in State)         1344           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1354           Special Ed - Tution from Other Sources (in State)         1354           Special Ed - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1411           Re</td><td>2</td><td>Ę</td><td>1300</td><td>0,400</td><td>(6)</td><td>907</td><td>317</td><td>15,149</td><td>0</td><td>79</td><td>535</td><td>42</td></t<>	Regular - Tution from Duplis or Parents (in State)         1311           Regular - Tution from Other Detroits (in State)         1312           Regular - Tution from Other Sources (in State)         1313           Regular - Tution from Other Sources (in State)         1321           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1331           CTE - Tution from Other Sources (in State)         1334           CTE - Tution from Other Sources (in State)         1344           Special Ed - Tution from Other Sources (in State)         1344           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1345           Special Ed - Tution from Other Sources (in State)         1354           Special Ed - Tution from Other Sources (in State)         1354           Special Ed - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1411           Re	2	Ę	1300	0,400	(6)	907	317	15,149	0	79	535	42
Regular - Tution from Other Districts (in State)         131           Regular - Tution from Other Sources (in State)         131           Regular - Tution from Other Sources (in State)         132           Summer Sch - Tution from Other Districts (in State)         1322           Summer Sch - Tution from Other Districts (in State)         1323           Summer Sch - Tution from Other Sources (in State)         1331           CITE - Tution from Other Sources (in State)         1334           CITE - Tution from Other Sources (in State)         1332           CITE - Tution from Other Sources (in State)         1334           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         135           Adult - Tution from Other Sources (in State)         135           Adult - Tution from Other Sources (in State)         135           Adult - Tution from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         142           Summer Sch - Tra	Regular - Tution from Other Districts (in State)         131           Regular - Tution from Other Sources (in State)         131           Regular - Tution from Other Sources (in State)         132           Summer Sch - Tution from Other Sources (in State)         132           Summer Sch - Tution from Other Sources (in State)         132           Summer Sch - Tution from Other Sources (in State)         133           CTE - Tution from Other Sources (in State)         133           CTE - Tution from Other Sources (in State)         133           CTE - Tution from Other Sources (in State)         133           CTE - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         134           Special Ed - Tution from Other Sources (in State)         135           Special Ed - Tution from Other Sources (in State)         135           Adul - Tution from Other Sources (in State)         135           Adul - Tution from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         141           Regular - Transp Fees from Other	2 2		1311									
Regular - Tuilion from Other Sources (in State)         1313           Summer Sch - Tuilion from Other Sources (in State)         1314           Summer Sch - Tuilion from Other Sources (in State)         1321           Summer Sch - Tuilion from Other Sources (in State)         1322           Summer Sch - Tuilion from Other Sources (in State)         1324           Summer Sch - Tuilion from Other Sources (in State)         1334           CTE - Tuilion from Other Sources (in State)         1334           CTE - Tuilion from Other Sources (in State)         1342           CTE - Tuilion from Other Sources (in State)         1342           Special Ed - Tuilion from Other Sources (in State)         1342           Special Ed - Tuilion from Other Sources (in State)         1342           Special Ed - Tuilion from Other Sources (in State)         1351           Special Ed - Tuilion from Other Sources (in State)         1351           Adul - Tuilion from Other Sources (in State)         1351           Adul - Tuilion from Other Sources (in State)         1351           Adul - Tuilion from Other Sources (in State)         1413           Regular - Transp Fees from Other Sources (Out of State)         1413           Regular - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1423	Reguler - Tuillon from Other Sources (in State)         1313           Reguler - Tuillon from Publis of Perents (in State)         1314           Summer Sch - Tuillon from Publis or Perents (in State)         1322           Summer Sch - Tuillon from Other Districts (in State)         1323           Summer Sch - Tuillon from Other Sources (in State)         1324           Summer Sch - Tuillon from Other Sources (in State)         1333           CTE - Tuillon from Other Sources (in State)         1334           CTE - Tuillon from Other Districts (in State)         1334           CTE - Tuillon from Other Districts (in State)         1342           Special Ed - Tuillon from Other Sources (in State)         1342           Special Ed - Tuillon from Other Sources (in State)         1342           Special Ed - Tuillon from Other Sources (in State)         1344           Special Ed - Tuillon from Other Sources (in State)         1356           Special Ed - Tuillon from Other Sources (in State)         1351           Adul - Tuillon from Other Sources (in State)         1354           Adul - Tuillon from Other Sources (in State)         1354           Adul - Tuillon from Other Sources (in State)         1412           Regular - Transp Fees from Publis or Parents (in State)         1418           Regular - Transp Fees from Other Sources (in State)         1418 <td>7</td> <td>Requiar - Tuition from Other Districts (In State)</td> <td>1312</td> <td>PERMITTER CHARLES CONTROL CONT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7	Requiar - Tuition from Other Districts (In State)	1312	PERMITTER CHARLES CONTROL CONT								
Regular - Tuition from Other Sources (Out of State)         1314           Summer Sch - Tuition from Other Districts (in State)         1321           Summer Sch - Tuition from Other Sources (In State)         1322           Summer Sch - Tuition from Other Sources (Out of State)         1324           CTE - Tuition from Other Sources (Out of State)         1334           CTE - Tuition from Other Sources (Out of State)         1334           CTE - Tuition from Other Sources (In State)         1334           CTE - Tuition from Other Sources (In State)         1334           CTE - Tuition from Other Sources (In State)         1342           Special Ed - Tuition from Other Sources (In State)         1344           Special Ed - Tuition from Other Sources (In State)         134           Special Ed - Tuition from Other Sources (In State)         134           Adult - Tuition from Other Sources (In State)         135           Adult - Tuition from Other Sources (In State)         135           Adult - Tuition from Other Sources (In State)         135           Adult - Tuition from Other Sources (In State)         135           Adult - Tuition from Other Sources (In State)         134           Adult - Tuition from Other Sources (In State)         141           Regular - Transp Fees from Other Sources (In State)         141           Regular -	Summer Sch - Tuilton from Other Sources (Out of State)   1314   1321   1322   1322   1322   1322   1322   1322   1322   1323   1322   1323   1322   1323   1324	22	Regular - Tuition from Other Sources (In State)	1313									
Summer Sch - Tution from Other Sources (in State)         1321           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1323           Summer Sch - Tution from Other Sources (in State)         1331           CTE - Tution from Other Sources (in State)         1332           CTE - Tution from Other Detricts (in State)         1334           CTE - Tution from Other Detricts (in State)         1342           Special Ed - Tution from Other Detricts (in State)         1342           Special Ed - Tution from Other Detricts (in State)         1343           Special Ed - Tution from Other Detricts (in State)         1343           Special Ed - Tution from Other Detricts (in State)         1343           Special Ed - Tution from Other Detricts (in State)         1343           Adul: Tution from Other Detricts (in State)         1356           Adul: Tution from Other Sources (out of State)         135           Adul: Tution from Other Sources (out of State)         1411           Regular Tution from Other Sources (out of State)         1412           Regular Transp Fees from Pupils or Parents (in State)         1416           Regular Transp Fees from Other Sources (out of State)         1416           Regular Transp Fees from Other Sources (out of State)         1423	Summer Sch - Tution from Pupils or Parents (in State)         1321           Summer Sch - Tution from Other Sources (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1323           CTE - Tution from Other Sources (out of State)         1331           CTE - Tution from Other Sources (out of State)         1332           CTE - Tution from Other Sources (in State)         1334           CTE - Tution from Other Sources (in State)         1334           CTE - Tution from Other Sources (in State)         1334           Special Ed - Tution from Other Sources (in State)         1341           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1413           Regular - Trainsp Fees from Other Sources (in State)         1415           Regular - Trainsp Fees from Other Sources (in State)         1416           Regular - Trainsp Fees from Other Sources (in State)         1421	23	Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Other Districts (in State)         1322           Summer Sch - Tuition from Other Sources (in State)         1324           Summer Sch - Tuition from Other Sources (in State)         1331           CTE - Tuition from Other Districts (in State)         1332           CTE - Tuition from Other Districts (in State)         1334           CTE - Tuition from Other Districts (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         141           Regular - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         142	Summer Sch - Tution from Other Districts (in State)         1322           Summer Sch - Tution from Other Sources (in State)         1334           Summer Sch - Tution from Other Sources (out of State)         1334           CTE - Tution from Other Sources (in State)         1332           CTE - Tution from Other Sources (in State)         1334           CTE - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (out of State)         1342           Special Ed - Tution from Other Sources (in State)         1343           Special Ed - Tution from Other Sources (in State)         1353           Adult - Tution from Other Sources (in State)         1353           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         141           Regular - Transp Fees from Other Districts (in State)         141           Regular - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         142	74	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuliton from Other Sources (in State)         1323           CTE - Tuliton from Pupis or Parents (in State)         1334           CTE - Tuliton from Other Sources (in State)         1332           CTE - Tuliton from Other Sources (in State)         1334           CTE - Tuliton from Other Sources (in State)         1334           Special Ed - Tuliton from Other Sources (in State)         1342           Special Ed - Tuliton from Other Sources (in State)         1342           Special Ed - Tuliton from Other Sources (in State)         1343           Special Ed - Tuliton from Other Sources (in State)         1351           Adult - Tuliton from Other Sources (in State)         1351           Adult - Tuliton from Other Sources (in State)         1353           Adult - Tuliton from Other Sources (in State)         1354           Adult - Tuliton from Other Sources (in State)         1354           Adult - Tuliton from Other Sources (in State)         1411           Regular - Transp Fees from Pupis or Parents (in State)         1411           Regular - Transp Fees from Pupis or Parents (in State)         1415           Regular - Transp Fees from Other Sources (in State)         1416           Summer Sch - Transp Fees from Other Sources (in State)         1422           Summer Sch - Transp Fees from Other Sources (in State)         1424 <t< td=""><td>Summer Sch - Tuition from Other Sources (in State)         1324           Summer Sch - Tuition from Other Sources (out of State)         1334           CTE - Tuition from Dupla or Parents (in State)         1332           CTE - Tuition from Other Darivits (in State)         1334           CTE - Tuition from Other Darivits (in State)         1334           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         143           Adult - Tuition from Other Sources (out of State)         143           Regular - Transp Fees from Other Sources (out of State)         141           Regular - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424     &lt;</td><td>13</td><td>Summer Sch - Tuition from Other Districts (In State)</td><td>1322</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Summer Sch - Tuition from Other Sources (in State)         1324           Summer Sch - Tuition from Other Sources (out of State)         1334           CTE - Tuition from Dupla or Parents (in State)         1332           CTE - Tuition from Other Darivits (in State)         1334           CTE - Tuition from Other Darivits (in State)         1334           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         134           Special Ed - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         135           Adult - Tuition from Other Sources (in State)         143           Adult - Tuition from Other Sources (out of State)         143           Regular - Transp Fees from Other Sources (out of State)         141           Regular - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         142           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424     <	13	Summer Sch - Tuition from Other Districts (In State)	1322									
CITE - Tuition from Other Sources (Out of State)         1324           CITE - Tuition from Other Dairichs (in State)         1331           CITE - Tuition from Other Dairichs (in State)         1332           CITE - Tuition from Other Sources (in State)         1334           Special Ed - Tuition from Other Sources (in State)         1342           Special Ed - Tuition from Other Sources (in State)         1342           Special Ed - Tuition from Other Sources (in State)         1343           Special Ed - Tuition from Other Sources (in State)         1351           Adult - Tuition from Other Sources (in State)         1354           Adult - Tuition from Other Sources (in State)         1354           Adult - Tuition from Other Sources (in State)         1354           Adult - Tuition from Other Sources (in State)         1354           Adult - Tuition from Other Sources (in State)         1411           Regular - Transp Fees from Other Sources (in State)         1412           Regular - Transp Fees from Other Sources (in State)         1416           Regular - Transp Fees from Other Sources (in State)         1421           Summer Sch - Transp Fees from Other Sources (in State)         1421           Summer Sch - Transp Fees from Other Sources (in State)         1421           Summer Sch - Transp Fees from Other Sources (in State)         1422	Summer Sch. Tution from Other Sources (Out of State)   1324   1331   1332   1332   1332   1332   1332   1332   1332   1332   1333   1334   1	20	Summer Sch - Tuition from Other Sources (In State)	1323									
CTE - Tution from Dupits or Paennts (in State)   1331	CTE - Tution from Pupils or Parents (in State)   1331   1332   1332   1333   1333   1333   1333   1333   1334	2	Summer Sch - Tuition from Other Sources (Out of State)	1324	***************************************								
CTE - Tution from Other Districts (in State)  CTE - Tution from Other Sources (in State)  CTE - Tution from Other Sources (in State)  Special Ed - Tution from Other Districts (in State)  Special Ed - Tution from Other Districts (in State)  Special Ed - Tution from Other Districts (in State)  Adult - Tution from Dupils or Parents (in State)  Adult - Tution from Dupils or Parents (in State)  Adult - Tution from Dupils or Parents (in State)  Adult - Tution from Dupils or Parents (in State)  Adult - Tution from Other Districts (in State)  Adult - Tution from Other Districts (in State)  Adult - Tution from Other Districts (in State)  Adult - Tution from Other Sources (Out of State)  Adult - Tution from Other Sources (Out of State)  Adult - Tution from Other Sources (Out of State)  Adult - Tution from Other Sources (Out of State)  Regular - Transp Fees from Other Sources (In State)  Regular - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)	CTE - Tution from Other Sources (in State)         1332           CTE - Tution from Other Sources (in State)         1333           CTE - Tution from Other Sources (in State)         1344           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1342           Special Ed - Tution from Other Sources (in State)         1351           Adult - Tution from Other Sources (in State)         1352           Adult - Tution from Other Sources (in State)         1353           Adult - Tution from Other Sources (in State)         1354           Adult - Tution from Other Sources (in State)         1410           TRANSPORTATION FEES         1400           TRANSPORTATION FEES         1411           Regular - Transp Fees from Other Districts (in State)         1411           Regular - Transp Fees from Other Sources (Out of State)         1416           Regular - Transp Fees from Other Sources (in State)         1421           Summer Sch - Transp Fees from Other Sources (in State)         1423           Summer Sch - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other S	20	CTE - Tuition from Pupils or Parents (In State)	1331				10.70					
Special Ed - Tution from Other Sources (Out of State)   1334   1335	1333   1334   1335   1335   1335   1335   1334   1335	3 2	CTE - Tuition from Other Districts (in State)	1332									
Special Ed - Tution from Pupils or Parents (in State)         1341           Special Ed - Tution from Other Districts (in State)         1342           Special Ed - Tution from Other Districts (in State)         1343           Special Ed - Tution from Other Sources (Out of State)         1344           Adult - Tution from Other Districts (in State)         1351           Adult - Tution from Other Districts (in State)         1352           Adult - Tution from Other Sources (Out of State)         1354           Adult - Tution from Other Sources (out of State)         1354           Adult - Tution from Other Sources (Out of State)         1354           Adult - Tution from Other Sources (Out of State)         1410           Regular - Transp Fees from Other Districts (in State)         1411           Regular - Transp Fees from Other Districts (in State)         1416           Regular - Transp Fees from Other Sources (in State)         1421           Regular - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424	Special Ed - Tutiton from Pupils or Parents (in State)         1342         31,218           Special Ed - Tutiton from Other Districts (in State)         1342         31,218           Special Ed - Tutiton from Other Sources (in State)         1344         31,218           Adul - Tutiton from Dupils or Parents (in State)         1351         1351           Adul - Tutiton from Other Sources (in State)         1352         1354           Adul - Tutiton from Other Sources (in State)         1354         31,218           Adult - Tutiton from Other Sources (in State)         1354         31,218           Adult - Tutiton from Other Sources (in State)         1411         1411           Regular - Transp Fees from Other Districts (in State)         1412         1413           Regular - Transp Fees from Other Sources (in State)         1416         1421           Regular - Transp Fees from Other Sources (in State)         1421         1421           Summer Sch - Transp Fees from Other Sources (in State)         1423         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1421         1424	3 18	CTE - Tutton from Other Sources (Out of State)	1334	AND AN ANAMAS AND AN AREA OF THE PROPERTY OF T								
Special Ed - Tuition from Other Districts (in State)         1342         31,218           Special Ed - Tuition from Other Sources (in State)         1343         31,218           Adult - Tuition from Other Sources (Out of State)         1351         444           Adult - Tuition from Other Districts (in State)         1353         1354           Adult - Tuition from Other Sources (Out of State)         1353         31,218           Adult - Tuition from Other Sources (Out of State)         1354         31,218           Adult - Tuition from Other Sources (Out of State)         141         140           Regular - Transp Fees from Pupils or Parents (in State)         141         141           Regular - Transp Fees from Other Sources (out of State)         141         141           Regular - Transp Fees from Other Sources (out of State)         142         142           Summer Sch - Transp Fees from Other Sources (out of State)         142         142           Summer Sch - Transp Fees from Other Sources (in State)         142         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424         1424	Special Ed - Tution from Other Districts (in State)         1342         31,218           Special Ed - Tution from Other Sources (in State)         1343         31,218           Special Ed - Tution from Other Sources (out of State)         1351         1344           Adult - Tution from Duplis or Parents (in State)         1352         1352           Adult - Tution from Other Sources (in State)         1353         1400           Adult - Tution from Other Sources (out of State)         1400         1354           Adult - Tution from Other Sources (out of State)         1410         1410           TRANSPORTATION FEES         1400         1411           Regular - Transp Fees from Other Districts (in State)         1412           Regular - Transp Fees from Other Sources (out of State)         1416           Regular - Transp Fees from Other Sources (out of State)         1421           Regular - Transp Fees from Other Sources (out of State)         1421           Summer Sch - Transp. Fees from Other Sources (in State)         1424           Summer Sch - Transp. Fees from Other Sources (out of State)         1424           Summer Sch - Transp. Fees from Other Sources (out of State)         1424           Summer Sch - Transp. Fees from Other Sources (out of State)         1424           Summer Sch - Transp. Fees from Other Sources (out of State)         1424	32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Sources (In State)         1343           Special Ed - Tuition from Other Sources (Out of State)         1354           Adult - Tuition from Other Sources (Out of State)         1351           Adult - Tuition from Other Sources (In State)         1353           Adult - Tuition from Other Sources (Out of State)         1353           Adult - Tuition from Other Sources (Out of State)         1354           Total Tuition         1354           TRANSPORTATION FEES         1400           Regular - Transp Fees from Other Sources (In State)         141           Regular - Transp Fees from Other Sources (In State)         1415           Regular - Transp Fees from Other Sources (Out of State)         1421           Regular - Transp Fees from Other Sources (Out of State)         1421           Summer Sch - Transp Fees from Other Sources (In State)         1421           Summer Sch - Transp Fees from Other Sources (In State)         1423           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (In State)         1424	Special Ed - Tuitlon from Other Sources (In State)         1343           Special Ed - Tuitlon from Other Sources (Out of State)         1351           Adult - Tuition from Other Districts (In State)         1352           Adult - Tuition from Other Sources (In State)         1353           Adult - Tuition from Other Sources (In State)         1353           Adult - Tuition from Other Sources (Out of State)         1400           Total Tuition from Other Sources (Out of State)         1411           Regular - Transp Fees from Other Sources (In State)         1412           Regular - Transp Fees from Other Sources (In State)         1416           Regular - Transp Fees from Other Sources (In State)         1421           Regular - Transp Fees from Other Sources (In State)         1422           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other Sources (In State)         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424	33	Special Ed - Tuition from Other Districts (In State)	1342	31,218								
Special Ed - Tuilion from Other Sources (Out of State)         1344           Adult - Tuilion from Pupils or Parents (in State)         1351           Adult - Tuilion from Other Sources (in State)         1352           Adult - Tuilion from Other Sources (Out of State)         1353           Adult - Tuilion from Other Sources (Out of State)         1354           Total Tuilion from Other Sources (Out of State)         1410           Regular - Transp Fees from Pupils or Parents (in State)         1411           Regular - Transp Fees from Other Sources (in State)         1412           Regular - Transp Fees from Other Sources (out of State)         1418           Regular - Transp Fees from Other Sources (out of State)         1421           Regular - Transp Fees from Other Sources (out of State)         1421           Summer Sch - Transp Fees from Other Sources (in State)         1422           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424           Summer Sch - Transp Fees from Other Sources (in State)         1424	Special Ed - Tuilion from Other Sources (Out of State)         1344           Adult - Tuilion from Pupils or Parents (in State)         1351           Adult - Tuilion from Other Sources (in State)         1353           Adult - Tuilion from Other Sources (Out of State)         1353           Adult - Tuilion from Other Sources (Out of State)         1400           Total Tuilion from Other Sources (in State)         1411           Regular - Transp Fees from Other Districts (in State)         1412           Regular - Transp Fees from Other Sources (In State)         1415           Regular - Transp Fees from Other Sources (In State)         1416           Regular - Transp Fees from Other Sources (In State)         142           Summer Sch - Transp Fees from Other Sources (In State)         142           Summer Sch - Transp Fees from Other Sources (In State)         142           Summer Sch - Transp Fees from Other Sources (In State)         142           Summer Sch - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424	34	Special Ed - Tuition from Other Sources (in State)	1343									
Adult - Tution from Other Sources (in State)  TRANSPORTATION FEES Regular - Transp Fees from Other Districts (in State) Regular - Transp Fees from Other Districts (in State) Regular - Transp Fees from Other Sources (in State) Regular - Transp Fees from Other Sources (in State) Regular - Transp Fees from Other Sources (in State) Regular - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (in State) CTF - Tansp Fees from Other Sources (in State)	Adult - Tuition from Other Sources (In State)         1351           Adult - Tuition from Other Sources (In State)         1352           Adult - Tuition from Other Sources (Out of State)         1353           Adult - Tuition from Other Sources (Out of State)         1354           Total Tuition         31,218           TRANSPORTATION FEES         1400           Regular - Transp Fees from Pupils or Parents (In State)         141           Regular - Transp Fees from Other Sources (In State)         1415           Regular - Transp Fees from Other Sources (In State)         1415           Regular - Transp Fees from Other Sources (Out of State)         1421           Regular - Transp Fees from Other Sources (In State)         1422           Summer Sch - Transp Fees from Other Sources (In State)         1422           Summer Sch - Transp Fees from Other Sources (In State)         1422           Summer Sch - Transp Fees from Other Sources (Out of State)         1424           Summer Sch - Transp Fees from Other Sources (Out of State)         1424	33	Special Ed - Tuition from Other Sources (Out of State)	1344	Anne ( ) Anne Anne Anne Anne Anne Anne Anne An							100	
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OTHER REVENUE FROM LOCAL SOURCES         1900           Rentals         1910           Contributions and Donations from Private Sources         1920         68,412           Impact Fees from Municipal or County Governments         1930         88,412           Services Provided Other Districts         1940         1940           Refund of Prior Years' Expenditures         1950         1950           Payments of Surplus Moneys from TIF Districts         1960         1970           Drivers' Education Fees         1970         12,860	92		1890									
OTHER REVENUE FROM LOCAL SOURCES         1900           Rentals         1910           Contributions and Donations from Private Sources         1920           Impact Fees from Municipal or County Governments         1930           Services Provided Other Districts         1940           Refund of Prior Years Expanditures         1950           Payments of Surplus Moneys from TIF Districts         1960           Drivers' Education Fees         1970	93			93,601								
Rentals         1910         68,412           Contributions and Donations from Private Sources         1920         68,412           Impact Fees from Municipal or County Governments         1930         68,412           Services Provided Other Districts         1940         1940           Refund of Prior Years' Expenditures         1950         1950           Payments of Surplus Moneys from TIF Districts         1960         12,860	94		1900									
Contributions and Donations from Private Sources         1920         68,412           Impact Fees from Municipal or County Governments         1930         68,412           Services Provided Other Districts         1940         1940           Refund of Prior Years' Expenditures         1950         1950           Payments of Surplus Moneys from TIF Districts         1960         12,860	95	-	1910		3 337							
Impact Fees from Municipal or County Governments     1930       Services Provided Other Districts     1940       Refund of Prior Years' Expenditures     1950       Payments of Surplus Moneys from TIF Districts     1960       Drivers' Education Fees     1970	96	Part of the Part of	1920	GR A12	5000							
Services Provided Other Districts         1940           Refund of Prior Years' Expenditures         1950           Payments of Surplus Moneys from TIF Districts         1960           Drivers' Education Fees         1970	97		1930	1				April 100 and	THE PERSON NAMED OF THE PE		Control of the Contro	A ACCOUNT OF THE PROPERTY OF T
Refund of Prior Years' Expenditures     1950       Payments of Surplus Moneys from TIF Districts     1960       Drivers' Education Fees     1970	88		1940							The same of the sa		
Payments of Surplus Moneys from TIF Districts 1960 Drivers' Education Fees 1970	နှု	-	1950									
Drivers' Education Fees	<u>틴</u>	acceptacy cur-	1960									CONTRACTOR OF THE PROPERTY OF
	9		1970	12,860								

Operations   Commission   Com	4	¥	3		0	j		י	_		, -	×
Particular   Par		2000		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
Proposition courters   1000			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects		Tort	Fire Prevention
Section   Particular   Partic	2	Proceeds from Vendors' Confracts	1980	CONTRACTOR			***************************************	Social Security				
Prematic Duty Duty Duty Duty Duty Duty Duty Duty	က	School Facility Occupation Tax Proceeds	1983		į	TO THE THE PROPERTY OF THE PRO						
State   Content and Stat	41		1991									
Other case from the case fro	ত		1992									
Figure 12   Private   Pr	ဖျ		1993									
Test interpolations are some some some some some some some som	<u>-</u>	Other Local Revenues (Describe & Itemize)	1999	16,032								CONTRACTOR OF THE CONTRACTOR O
Part Engineering Part Part Part Part Part Part Part Part	8	Total Other Revenue from Local Sources		97,304	-	0	0	0	0	0		
Four Processing Control Recipitation States (1997)   Part	6		1000	3,872,989	. 67	589,654	273,028	484.201	0	71.078	521 563	0 09
Public Respect To Additive (Destrict (DAM))   Public Respect to Additive (Destrict (DAM))   Public Respect to the Service (DAM)   Public Respect to Service (DAM)		EL OWLTHROLIGH RECEIPTS/REV/ENLIES EDOM							)	0.01	600,120	680,863
Pre-bring florents from State Storens   220		ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Pre-Noting Floridate Sources   2000	<del> </del>	Flow-through Revenue from State Sources	2100									
Total Far Minorgy (Leacher Learners from On Datafet Le Another Lean Datafet Learners from On Datafet Learners from On Datafet Learners from On Datafet Learners from On Datafet Learners from Care Strike Chellics From From From From Strike Chellics From From From From From From Strike From From From From From From From From	2		2200	CONTRACTOR OF THE CONTRACTOR OF THE PARTY OF THE CONTRACTOR OF THE				***************************************				
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WHE STRICTE DATATE SCUNCES (2000)   STATE SOUNCES (2000)   STATE S	Į.						0	D				
Accordate Standardo (Dott-state)	2	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
Common State Acid Ser. 18 to 100.   3/7 4/252   9		VRESTRICTED GRANTS-IN-AID (3001-3099)										
General State Ad - Hold Harmacks Sub-generalists   3002   18,892		ed of the first of	3001	3.474.829								
One-fureaction incentives (Accounts 300s-3021)   2006   2008	-		3002	18,892		Mark (National Annual Annua	en colonidad (del colonidad Colonida				- CONTRACTOR DECISION DECISION OF THE PROPERTY	
One fluence   Chestine   Chesti		-	3005	and the same of th							oladi. Esperante de la companya de l	
Total Unevertical Crants In Add   3.493.721   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099								***************************************	
Special Education - Principle of Children Requiring Sp. ED Services 3100   163.4 ft		Total Unrestricted Grants-In-Aid		3.493.721	7	O	C	U				•
Special Education - Private Facility Tuition         3100         163,418           Special Education - Private Facility Tuition         3100         163,418           Special Education - Private Facility Tuition         3100         163,418           Special Education - Private Pacificial Special Education - Orphanage - Individual         3120         4,599           Special Education - Orphanage - Individual         3145         1,077           Special Education - Orphanage - Summer Individual         3145         1,077           Special Education - Orphanage - Summer Individual         3145         1,077           Special Education - Orphanage - Individual         3220         23,365           CTE - Technical Education - Tech Prop         3220         23,365           CTE - Secondary Program Improvement (CTE)         3220         22,298           CTE - Student Organizations         3270         26,253           CTE - Instructor Practicum         3305         3200           CTE - Instructor Practicum         3305           CTE - Instructor Practicum         330		SSTRICTED GRANTS-IN-AID (3100 - 3900)	4				2	2	0		0	0
Special Education - Personnel         3100         163.418           Special Education - Personnel         3110         207,361           Special Education - Personnel         3110         207,361           Special Education - Personnel         3120         4,599           Special Education - Orphanage - Individual         3130         1,077           Special Education - Orphanage - Individual         3130         1,077           Special Education - Orphanage - Individual         3145         1,077           Special Education - Orbital Special Education         3145         1,077           Special Education - Orbital Character         3145         1,077           Special Education - Orbital Character         3145         1,077           Special Education - Orbital Character         320         320           CTE - Secribe Structure         320         22,288           CTE - Agriculture Education         3240         2,288           CTE - Agriculture Education         3240         26,283           CTE - Instructor Practicum         3240         26,283           CTE - Instructor Practicum         320         26,283           CTE - Instructor Practicum         330         330           Billingual Education         330         330 </td <td></td>												
Special Education - Private Facility Tultion         3100         163,418           Special Education - Funding for Children Requiring Sp ED Services         310         207,361           Special Education - Profit Special Education - Orphanage - Individual         3120         207,361           Special Education - Orphanage - Individual         3130         3145         1,077           Special Education - Orphanage - Individual         3130         3145         1,077           Special Education - Orphanage - Individual         3145         1,077         0           Special Education - Orphanage - Individual         318         376,455         0           CAREER AND TECHNICAL EDUCATION (CTE)         220         23,664,655         0           CITE - Secondary Program Improvement (CTE)         320         23,955         6           CITE - Agriculture Education         3240         22,286         6           CITE - Agriculture Educations         3270         26,253         0           CITE - Other (Describe & Henrical Education         320         26,253         0           CITE - Other (Describe & Henrical Education         330         36         6           Billingual Education         330         36         6           CITE - Other (Describe & Henrical Education         330												
Special Education - Funding for Children Requiring Sp. LD Services         3105         163,418         Annual Education - Professional Education - Professional Education - Professional Education - Organization	et lu		3100	***************************************								
Special Education - Orphanage - Individual         3120         201,301           Special Education - Orphanage - Individual         3130         4,599           Special Education - Orphanage - Summer Individual         3145         1,077           Special Education - Orphanage - Summer Individual         3145         1,077           Special Education - Orphanage - Summer Individual         3145         1,077           Special Education - Orphanage - Summer Individual         3145         0           Total Special Education - Orbha (Describe & Itemize)         3220         23,956           CTE - Technical Education - Tech Prep         3220         23,956           CTE - Secondary Program Improvement (CTEI)         3226         2,298           CTE - Suctority Program Improvement (CTEI)         3229         26,258           CTE - Suctority Program Improvement (CTEI)         3229         26,258           CTE - Other (Describe & Itemize)         3305         3306           Billingual Educ	عاد	Special Education - Funding for Children Requiring Sp ED Services	3105	163,418								
Special Education - Orphanage - Summer Individual         3130         1,077           Special Education - Orphanage - Summer Individual         3146         1,077           Special Education - Summer School         3199         376,455         0           CAREIX AND TECHNIGAL EDUCATION (CTE)         3200         23,955         0           CTE - Technical Education - Tech Prep CTE - Secondary Program Improvement (CTE)         3220         23,955         0           CTE - WECEP         CTE - WECEP         3226         2,298         0           CTE - WECEP         CTE - Agriculture Education         3240         26,253         0           CTE - Student Organizations         3270         26,253         0           CTE - Other (Describe & Itemize)         3260         26,253         0           Indial Education         3306         3306         8           Billingual Education Number of Technical Education         3306         8           Billingual Education Downstale - TP1 and TBE         3306         8           Billingual Education Downstale - TP1 and TBE         3306         8	1	Special Education - Orbhanage - Individual	3120	196,102			100000000000000000000000000000000000000					
Special Education - Summer School         3145         1,077           Special Education - Other (Describe & Itemize)         3199         376,455         0           CAREEK AND TECHNIGAL EDUCATION (CTE)         320         23,955         0           CTE - Technical Education - Tech Prep CTE - Technical Education - Tech Prep CTE - Merciel         3220         23,955         0           CTE - WECEP CTE - WECEP CTE - Merciel         3220         2,298         6         6           CTE - Marcial Education CTE - Agriculture Education         3240         26,253         0         6           CTE - Marcial Education CTE - Indicated Prescribe & Itemize)         3220         2,298         6         6           CTE - Marcial Education CTE - Indicated Prescribe & Itemize)         3240         26,253         0         6           CTE - Other (Describe & Itemize)         3209         26,253         0         6         7           Billingual Education Numbriale - Triand TBE         3306         6         6         6         6           Billingual Education Downstale - TPI and TBE         3306         6         6         6         6           Billingual Education Downstale - TPI and TBE         3306         6         6         6         6	Iω		3130									
Special Education - Other (Describe & Itemize)         3199         376,455         0         0           CAREER AND TECHNIGAL EDUCATION (CTE)         3200         23,955         0         0         0           CTE - Technical Education - Tech Prep CTE - Veccer and Technical Education - Tech Prep CTE - WECEP CTE - WECEP CTE - WECEP CTE - Marcial Prep CTE - Marcial Pre	ച		3145	1.077			***************************************					
CAREER AND TECHNICAL EDUCATION (CTE)         376,455         0         0           CAREER AND TECHNICAL EDUCATION (CTE)         320         23,955         8           CTE - Technical Education - Tech Prep CTE - VecCep         3220         23,955         8           CTE - WECEP         3226         2,298         8           CTE - Agriculture Education         3240         26,253         0           CTE - Student Organizations         3270         26,253         0           CTE - Other (Describe & Itemize)         3299         26,253         0           FlinkBula Education         3306         3306         8           Bilingual Education Downstate - TP1 and TBE         3306         8           Bilingual Education Downstate - TP1 and TBE         3306         8           Total Bilingual Education Downstate - TP1 and TBE         3306         8	0	Special Education - Other (Describe & Itemize)	3199									
CTE - Technical Education - Tech Prep         3200         23,955           CTE - Secondary Program Improvement (CTEI)         3220         23,955           CTE - WECEP         3226         2,298           CTE - Will a Company Program Improvement (CTEI)         3226         2,298           CTE - Wecep         3240         2,298           CTE - Instructor Practicum         3240         26,253           CTE - United Organizations         3270         26,253           CTE - Other (Describe & Hemize)         3299         26,253           Total Career and Technical Education         3306         8100           Bilingual Ed - Downstale - Transitional Bilingual Education         3310         0           Total Bilingual Education Downstale - Transitional Bilingual Education         3310	-	Total Special Education		376,455	0		0					
CTE - Technical Education - Tech Prep         3200         23,955         PRIMARIA Education - Tech Prep	353	CAREER AND TECHNIGAL EDUCATION (CTE)										
CTE - Secondary Program Improvement (CTEI)         3220         23,955         Page 20,000         Pag	േ	CTE - Technical Education - Tech Prep	3200									
CTE - WECEP         3226         CP	₹		3220	23,955				TOTAL TOTAL CONTRACTOR OF THE PROPERTY OF THE				
CTE - Agriculture Education         3235         2,298           CTE - Instructor Practicum         3240         2,298           CTE - Instructor Practicum         3240         2,298           CTE - Student Organizations         3270         26,253           CTE - Other (Describe & Hemize)         329         26,253           Total Career and Technical Education         3306         8           Bilingual Ed - Downstate - TPI and TBE         3306         8           Bilingual Education Downstate - Transitional Bilingual Education         3310         0           Total Bilingual Education Trained Education         3310         0	ıOl		3225									
CTE - Instructor Practicum         3240           CTE - Student Organizations         3270           CTE - Other (Describe & Hemize)         226,253           Total Career and Technical Education         3306           Bilingual Ed - Downstate - TPI and TBE         3306           Bilingual Education Downstate - Transitional Bilingual Education         3310           Total Bilingual Education         3310	<u></u>		3235	2,298								
CTE - Student Organizations   3270   CTE - Other (Describe & Hemize)   3299   26,253   O			3240	A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP								
CTE. Other (Describe & Hemize)         3299         26.253         0           Total Career and Technical Education         26.253         0           BILINGUAL EDUCATION         3306         8306           Bilingual Education Downstate - TPI and TBE         3310         Anal Reliment Fd           Total Reliment Fd         3310         Anal Reliment Fd	201	CTE - Student Organizations	3270									
Total Career and Technical Education   26,253   0	o lo	CTE - Other (Describe & Itemize)	3299	***************************************								
BillyGUAL EDUCATION         3305           Billingual EdDownstate - TPI and TBE         3305           Tabilingual Education Downstate - Transitional Billingual Education         3310		Total Career and Technical Education		26,253	0			0				
Bilingua Ed-Leownstate - It-1 and 1 bt.  Bilingua Education Downstate - Transitional Bilingual Education 3310  Train Bilingual En		orac i via				N.						
bilingual Education Downstate - I ransitional Bilingual Education 33.10 n	VI c	The state of the s	3305	th ball of the second s								
	গাৰ	Downstate - Transitional Bilingual Education	3310	***************************************				****				

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	Description (Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transnortation	Municipal	(00)	(n/)	(80)	(90) Fire Prevention
2		#		Maintenance	6904160 1990	Hallsportation	Social Security	Capital Projects	Working Cash	Tot	& Safety
145	State Free Lunch & Breakfast	3360	1,877								
<del>1</del>	School Breakfast Initiative	3365									
4 6	Urver Education	3370	19,707	***************************************							
0 0	Adult Ed (Irom ICCB)	3410									
	Adult Ed - Other (Describe & Itemize)	3499									A CONTRACTOR OF THE PROPERTY O
2 2	Territion										
150	Tansportation Coopin Education	3500				59,142					
153	Transportation - Other (Describe & Hemize)	3510				120,334					
154	Total Transportation	200	0	0		170 476	***************************************				
155	Learning Improvement - Change Grants	3610		>		0/4'6/1	0				
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
128	Early Childhood - Block Grant	3705	172,303							1	
159	Reading Improvement Block Grant	3715									
20 5	Reading Improvement Block Grant - Reading Recovery	3720									
101	Continued Reading Improvement Block Grant	3725									
163	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
164	Chicago Gerleral Education Block Grant Chicago Educational Society	3766									
165	Chool Cafety & Education   Services   Dick Claff	3/6/									
166	John Salety & Cuucatulial III ju Overnent Biock Grant Tachniotte - Tachniotte for Success	3//5									
167	State Charles Schools	3780									
168	Control of the formal	3815				•					
180	LAKENDE LEGITING ODDOLKI III 185 - SUHITIEL BIOGES Infractucture Improvemente Discussion Construction	3825									
120	School Infrastricture - Maintenance Preliming School Infrastricture - Maintenance Projects	3920									
		2962									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	750						-		
172	Total Restricted Grants-In-Aid		597,345	0	0	179476	0		O		
173	Total Receipts from State Sources	3000	4,091,066	0	0	179,476	0	0	0		0 0
,	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)								)   	0	0
1	INDESTRICTED COANTE IN AID PROTECTION OF STATES OF STATES										
	OWNEST NOTED GRANTS-IN-ALD RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)	2001									
176	Federal Impact Aid	4004	1,333								
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009		THE CONTRACT OF THE CONTRACT O				Andrew of the control			
178	Total Unrestricted Grants-In-Aid Received Directly from the Enderal Gout		1 333	•	C						
	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL		,000,1	O	P	O	0	0	0	0	0
	GOVT (4045-4090)										
3 3	Head Start  Control of the start of the star	4045	ACRES PRINTED AND AND ADDRESS OF THE PRINTED ADDRESS OF THE PRINTED AND ADDRESS OF THE PRINTED ADDRESS OF THE PRINTED AND ADDRESS OF THE PRINTED ADDRESS								
182	Construction (Impact Ald) MAGNET	4050		Protection of the state of the				A STREET OF THE OWNER OWN			
-	Other Restricted Grants-In-Aid Received Directly from the Federal Govt	4090	And the second s			CARROLL CONTRACTOR CON					
183	(Describe & Itemize)	)									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0				C			CONTRACTOR A CONTRACTOR OF THE
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)					)	P	P			0
	TITEN										
	Title VI - Innovation and Flexibility Formula	4100									
188	Title VI - District Projects	4105	A CONTRACTOR CONTRACTO	AND DESCRIPTION OF THE PARTY OF		And in the contract of the con	THE RESIDENCE OF THE PROPERTY				
	2226	100									

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Uescription (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	ļ	Capital Projects	Work	Tort	Fire Prevention
189 Title VI - Rural Education Initiative (REI)	4107	an introduction of the control of th	A STANSON OF THE PARTY OF THE P			Social Security				& Safety
	4199	PROFESSIONAL AND	***************************************		****					
		0	0	]_!	0	0				
FOOD SERVICE										
	4200									
a de la composição	4210	204,726				The state of the s				
	4215	The control of the second of t				***************************************				
THE PERSON NAMED IN	4220	57,570				The second section of the second second section second sec				
	4225					To the second se				
-	4226					AT REAL PROPERTY OF THE PROPER				
***************************************	4240									
200 Food Service - Other (Describe & Itemize)	4299									
Total Food Service		262,296				0				
202 TITLE!										
-	4300	117,053								
	4305									
	4332		***************************************							
206 Title I - Reading First	4334									
	4335									
	4337									
209 Title I - Migrant Education	4340									
Hite I - Other (Describe & Remize)	4399		A TO THE RESIDENCE OF THE PROPERTY OF THE PROP							
Ī		117,053	0		0	0	100			
british ramon u	4400	The state of the s								
	4421		ANNABAL JARANGARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN ANNABARAN A							
216 Total Title IV	4499				THE PERSON NAMED OF THE PE					
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Œ				C.V						
	4600									
	4605									
	4620	217,503								
221 Fed - Spec Education - IDEA - Room & Board	4625									
	4630									
224 Total Federal - Special Education	1033	217 503	U							100
ပ					>	0				
	4770									
	4799	9.338	MATERIA CONTRACTOR OF CONTRACTOR AND CONTRACTOR CONTRAC			The second secon				
		9,338	0			0				
-	4810	CONTRACTOR OF THE PROPERTY OF	CATTER AND			Street of the st				
230 ARRA - General State Aid - Education Stabilization	4850									
-	4851					The state of the s				
232 ARRA - Itile I - Neglected, Private	4852									
*****	4853	AND ALL STREET, STREET				and the same of th				AND A PRINCIPAL PROPERTY OF THE PROPERTY OF TH
ARRA - Ittle I - School Improvement (Part A)  ABDA - Title I - School Improvement (School Anna Anna Anna Anna Anna Anna Anna Ann	4854				MONTH AND ADDRESS OF THE PROPERTY OF THE PROPE					
-	4633	***************************************		The property of the control of the c	Comment of the section of the sectio					
	4857		TO THE OWNER OF THE PROPERTY O	An Arranda and American Committee of the Arranda and American Committe			A STATE OF THE STA			i de estados en o 1900 dos a Cilodos nos senestrados, algunos propriedos de estados de estados de estados de e
38 ARRA - Title IID - Technology-Formula	4860	O Maria Maria de Caractera de C							THE AT THE STREET, WHEN THE PROPERTY OF THE STREET, WHICH AND THE STREET, WHEN THE STREET,	e de la come como de company procesa, a referencia ción de adecidades de cocación.
	4861		TOTAL STATE AND ADDRESS OF THE STATE OF THE	**************************************	***************************************					- CONSCIONES - ASSESSMENT AND CONTROL OF THE GRANT AND CONTROL OF THE CONTROL OF
240 ARRA - McKinney - Vento Homeless Education	4862		***************************************							

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			(10)	(20)	(30)	(40)	(20)	(60)	102)	(08)	2 8
	Description (Enter Whole Dollars)	Acct #	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Work	Tort	Fire Prevention
24.4	ADDA Obild Mittelian Commencer Commencer Commencer Commencer Commencer Commencer Commencer Commencer Commencer						Social Security				& Safety
242	ARKA - Child Nutriton Equipment Assistance	4863									
27.3	Injudit Aid Fullible digiti.	4864		***************************************							
244		4800					TOTTO TOTTO SAFALASSA AND AND AND AND AND AND AND AND AND AN				
4 4	Qualified 20ne Academy Bond   ax Credits	4866									TATE OF THE PARTY
£ 2	Qualified School Construction Bond Credits	4867								TO THE TAX AND THE	A CONTRACTOR OF THE CONTRACTOR
246	Build America Bond Tax Credits	4868				The second secon	PPART TREE CONTROL CONTRACTOR CON				
247	Build America Bond Interest Reimbursement	4869				***************************************		deren and an annual control of the c			
248	ARRA - General State Aid - Other Govt Services Stabilization	4870					STATES AND STATES AND STATES AND STATES ASSESSED ASSESSED.				***************************************
249	Other ARRA Funds - II	4871			AND CONTRACTOR OF THE PARTY OF THE CONTRACTOR OF		AND THE PROPERTY OF THE PROPER	****			PORT CONTROL OF CONTRO
	Other ARRA Funds - III	4872			Annual Contraction Contraction Administration Contraction Contract		THE SECOND PROPERTY OF				THE RESERVE OF THE PROPERTY OF
251	Other ARRA Funds - IV	4873		***************************************				CONTRACTOR AND ADDRESS AND ADD			
~ .	Other ARRA Funds - V	4874	TO TO THE PARTY OF THE PARTY AND THE PARTY A				AND THE PROPERTY OF THE PROPER			AND THE PERSON OF THE PERSON O	ACT TO SECURE AND ACT TO SECUR
253	ARRA - Early Childhood	4875				The second of th	- CONTRACTOR CONTRACTO				Contract (CC) (Contract contract contract (Contract Contract Contr
	Other ARRA Funds VII	4876	AND THE PROPERTY AND THE PROPERTY OF THE PROPE			THE RESERVE THE PROPERTY OF TH					
255	Other ARRA Funds VIII	4877	Milwerne No. (Newson Constitution Confederate Confeder				THE PARTY OF THE P				
256	Other ARRA Funds IX	4878			TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUM		THE RESERVE THE PROPERTY OF TH	**************************************			AMERICA CONTROL OF THE STATE OF
	Other ARRA Funds X	4879				-	A PROFESSION OF THE PROFESSION	en menter commence de la commence de		ACCIDENT AND ALL COMMENTS AND ACCIDENT AND A	***************************************
ļ	Other ARRA Funds Ed Job Fund Program	4880		OPPORT TO THE PROPERTY OF THE			ACT AND A CONTRACT OF A CONTRA	77.77.74.00.00.00.00.00.00.00.00.00.00.00.00.00			
259	Total Stimulus Programs		0	0	0	0	0	0			
	Race to the Top Program	4901									0
261	Race to the Top - Preschool Expansion Grant	4902									
262	Advanced Placement Fee/International Baccalaureate	4904									
_	Title III - Immigrant Education Program (IEP)	4905									
264	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909				A CONTRACTOR OF THE PROPERTY O			ń		
265	Learn & Serve America	4910					AND THE PROPERTY OF THE PROPER	at.			
266	McKinney Education for Homeless Children	4920									
267	Title II - Eisenhower Professional Development Formula	4930					711111111111111111111111111111111111111				
268	Title II - Teacher Quality	4932	10,941								
269	Federal Charter Schools	4960		***************************************	Tr						
270	Medicaid Matching Funds - Administrative Outreach	4991	9,727								
271	Medicaid Matching Funds - Fee-for-Service Program	4992	69,309								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999				and the street of American Indiana.					
273	Total Restricted Grants-In-Ald Received from the Federal Govt Thru the State		606 167	c	c	2	THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TO THE PERSON NAME				**************************************
27.4	Total Bocainte/Bavanuas from Enderel Sources	-A-	201,000	0 0			O	Ο		0	0
1		4000	000,780	0		0	0	0	0	0	0
7	The state of the s										

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	A	В	С	D	Э	ш	9	I			٧	
-	10000		(100)	(200)	(300)	(400)	(200)	(800)	(2001)	1008)	1000)	1
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	(e00) Termination Benefits	(900) Total	Budget
9	10 - EDUCATIONAL FUND (ED)					177						
Т	INSTRUCTION (ED)	1000										
2	vonontemorementemorementemorementemorementemorementemorementemorementemorementemorementemorementemorementemore Regular Programs	1100	3 987 931	103 874	760.36	00000	0707					
9	Tuition Payment to Charter Schools	1115	100,100,0	t 0.00	100,00	066,80	1,813				4,198,213	4,230,534
-	Pre-K Programs	1125	100,374	6	3,983	10 700					0	0
80	Special Education Programs (Functions 1200-1220)	1200	1,065,970	1,666	59.940	3 687	STATE OF THE PROPERTY OF THE P		A CONTRACTOR OF THE PROPERTY O		990,611	124,977
6	Special Education Programs Pre-K	1225	65,190	THE OWNER THE PARTY OF THE PART	1,665		A CONTRACTOR CONTRACTO				1,131,263	1,210,800
9	Remedial and Supplemental Programs K-12	1250	122,213	30,688	15,588	3,335		THE REPORT OF THE PROPERTY OF		AND DESCRIPTION OF THE PERSON	174 823	066,590
=	Remedial and Supplemental Programs Pre-K	1275									470'1 / I	199,222
15	Adult/Continuing Education Programs	1300					110000000000000000000000000000000000000	V. T.	o and of the second sec		0	0
3	CTE Programs	1400	276,551		8,633	15,544	3,475			ALCO CONTRACTOR CONTRA	304 203	0
4	Interscholastic Programs	1500	379,814	262	51,143	33,112	The second secon	17,018		TO THE STATE OF THE PROPERTY O	481 349	242, 100
13	Summer School Programs	1600		and the second s				***************************************			oto o	022,000
9 !	Gifted Programs	1650					And the same of the control of the c			ON CONTRACTOR OF THE PROPERTY		
=	Driver's Education Programs	1700	49,132		100	10	The state of the s	VALUE OF THE PARTY		The state of the s	CVCOV	070 63
9	Bilingual Programs	1800	11,972		733	THE PARTY OF THE P	The state of the s	THE CONTRACTOR AND		Service of the servic	49,242	63,940
13	Truant Alternative & Optional Programs	1900									12,703	14,325
2	Pre-K Programs - Private Tuition	1910										0
71	Regular K-12 Programs - Private Tuition	1911			1			NAMES CALL AND AND A TOTAL OF THE PROPERTY OF			0	0
22	Special Education Programs K-12 - Private Tuition	1912						350			Cuc	0
23	Special Education Programs Pre-K - Tuition	1913									000	006,1
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						TO DESCRIPTION OF THE PROPERTY			0	0
52	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									o c	0
9	Adult/Continuing Education Programs - Private Tuition	1916									0 0	O
/7	CTE Programs - Private Tuition	1917	200								> <	
87 8	Interscholastic Programs - Private Tuition	1918									o C	
2 6	Summer School Programs - Private Tuition	1919									0	
3	Gifted Programs - Private Tultion	1920										0
5	Blingual Programs - Private Tutton	1921									0	0
33	I I Janks Atternative/Uptional Ed Progms - Private Tuition Tatte Late 10	1922	10.000	0.000000 1							0	0
	I OI AL III INSTITUTE ON TOTA CONTRACTOR CON	1000	6,059,147	136,499	176,822	135,946	5,288	17,368	0	0	6,531,070	6.724.350
	SUPPORT SERVICES (ED)	2000					1000				F	
32	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	54,925		143	89					EE 4E7	11 100
37	Guidance Services	2120	88,278		101	439	TO DESCRIPTION OF THE PROPERTY	-		The commence of the commence o	20, 10,	077,75
88	Health Services	2130	21,708		818	t designation of the second		A second commence of the second contract of the second commence of the second contract of t	TO THE THE PERSON OF THE PERSO		00,00	68,540
33	Psychological Services	2140								1000	076'77	016,22
40	Speech Pathology & Audiology Services	2150	120,089					The control of the co	The state of the s		120 080	120 606
4	Other Support Services - Pupils (Describe & Itemize)	2190				6,634				**************************************	6 634	6700,021
47	Total Support Services - Pupils	2100	285,000	0	1,062	7,162	0	0	0	0	293,224	295.975
3	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
4 ;	Improvement of Instruction Services	2210	1,000	3,344	25,267						29 611	37 750
42	Educational Media Services	2220	67,502		886'68	21,697	3,339	The second section of the second seco		COMMENT OF THE PROPERTY OF THE	181 926	225,130
46	Assessment & Testing	2230				5,754		***************************************		AND THE RESERVE OF THE PROPERTY OF THE PROPERT	5.754	966,622
\$ 6	Otal Support Services - Instructional Staff	2200	68,502	3,344	114,655	27,451	3,339	0	0	0	217,291	269,700
9	SOUTON SERVICES - GENERAL ADMINISTRA I LON											
2 6	board of Education Services	2310			57,024	069'2		4,906			69,620	74,500
3 2	Cacail Area Administration Society	7320	166,526	714	3,294	1,907					172,441	178,180
,	SPECIAL MICE ALITHIBITATION OF THE STATE AND	2330		reads of energy spectrum of the state of the		Contract of the Contract of th	The state of the s	A CONTRACTOR (ABOVE) A CANADA A CONTRACTOR A			0	0
25	Tort Immunity Services	2370						eri e eri e erie e e	***************************************	rdans (rea	(	•
53	Total Support Services - General Administration	2300	166,526	714	60,318	9,597	0	4.906	0	O	0 000	0
								200,'1		2	242,UB1	752,680

SUPPORT SERVICE Office of the Princip Other Support Serv Total Support Serv Support Services Direction of Busines Fiscal Services Direction of Services Internal Services Information of Central Planning, Research Information Services Staff Services Staff Services Other Support Services Other Support Services Other Support Services Deta Processing Se Total Support Services Other Support Services Deta Processing Se Payments for CTER Payments for CTER Payments for CCTE Payments f	on bollars) MinisTRATION Mini (Describe & Itemize) Administration ces Services & Evaluation Services	######################################	(100) Salaries 508,702	(200) Employee Benefits	(300) Purchased	(400) Supplies &	(200)	(009)	(200)	(800) Termination	(006)	<u>-</u>
S S S S S S S S S S S S S S S S S S S	onlars)  OMINISTRATION  Administration  Ces  Services  & Evaluation Services	######################################	Salaries 508,702	Employee Benefits	Purchased	Supplies &	(600)	(000)	(201)	(sou) Termination	(306)	
S S S S S S S S S S S S S S S S S S S	John (Describe & Itemize) Administration Ces Services & Evaluation Services	# # # # # # # # # # # # # # # # # # #	508,702	Benefits				:	Non-institution		-	
20 NOON PPAY	Mini (Describe & Itemize)  Administration  ces  Services  & Evaluation Services	2410 2490 2400 2250 2550 2550 2550 2550 2550 255	508,702		Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
SG SG PAY	Administration  Administration  Ces  Bervices  & Evaluation Services	2400 2400 2400 2400 2500 2500 2500 2500	508,702									
S S S PAY	Administration Administration Ces Services Services & Evaluation Services	2490 2400 2400 2520 2520 2550 2550 2570 2510		17,424	15,746	21,946					563 818	700 022
SS SS PAY	Administration  Ces Services Services S S S S S S S S S S S S S S S S S S S	2400 2510 2520 2540 2550 2550 2550 2550 2510								The state of the s	0.000	000,070
S SON	ices Services s s s SEvaluation Services	2510 2520 2540 2550 2550 2570 2570 2610	508,702	17,424	15,746	21,946	0	0	0	0	563.818	0 570 835
COON PAYY	Services Services Services Services Services	2510 2520 2540 2550 2550 2570 2570 2610								2	010,000	50°0'/C
COOM PAY PAY	Services  Services  Services  Services  Revaluation Services	2520 2540 2550 2560 2570 2500	5,751									
CCON SSI	Services Is  & Evaluation Services	2540 2550 2560 2570 <b>2500</b> 2610	35,051	12	5.043	2.492	AND ASSESSMENT OF THE ASSESSMENT OF A VAN ABLICAN STREET, STRE		And the second control of the second control	A AND DESCRIPTION OF THE PARTY	5,757	5,800
SSI COON	is SEvaluation Services	2550 2560 2570 2500 2500	70,047	5.858	53.715		***************************************	VIOLET BETTER THE	CONTRACTOR	Water Control of the	42,598	58,680
CON PAY	is 35 & Evaluation Services	2560 2570 <b>2500</b> 2610		- Professional Control of the Contro		***************************************			***************************************		168,050	204,155
CON PAY	ss & Evaluation Services	2570 2500 2610			457 808	126				***************************************	0	0
SO COON	88 Evaluation Services	<b>2500</b> 2610	THE CO. S. LEWIS CO. LEWIS CO. LANSING MICHIGAN SERVICES.	The state of the s		27				The state of the s	457,934	448,000
CON PAY	ss & Evaluation Services	2610	110,849	5.870	516.566	41 048		•	•	***************************************	0	0
CON	8 & Evaluation Services	2610				2121		>	0	0	674,333	716,635
PAY		0000										
CON		2620	718								2	0
CON		2630	***************************************		The state of the s			***************************************	The state of the s		0	0
CON		7000	****	***************************************	***************************************						0	0
CON	TANA PROPERTY OF THE PROPERTY	2640		THE PERSON NAMED AND PARTY OF THE PE	The state of the s						0	0
CON		2660							The second secon	A CONTRACTOR CONTRACTOR OF THE PROCESSION OF THE CONTRACTOR OF THE		•
PAY PV		2600	0	0	0	0	0	0	0	0	0	0 0
PAY Py	The state of the s	2900					The state of the s				C	
CON PAY		2000	1,139,579	27,352	708,347	107,204	3,339	4,906	0	0	1.990.727	2 105 825
PAY		3000	62,710	65	1,304	4,201			The state of the s		000 00	72 247
ā		4000									00,200	618,67
	UNITS (IN-STATE)											
		4110										
	TO THE TAXABLE PARTY AND ADDRESS OF TAX	4120			281 817			A STANSFORM OF THE PARTY OF THE			0	0
		4130			1						281,817	291,300
		4140			A STATE OF THE PERSON OF THE P			· · · · · · · · · · · · · · · · · · ·			0	0
4		4170									0	0
		4190									0	0
-		4100			281.817			0			0 000	0
85 Payments for Regular Programs - Tuition		4210									119'197	291,300
86 Payments for Special Education Programs - Tuition	s - Tuition	4220						THE STATE OF SAME SAME SAME SAME SAME SAME SAME SAME			0	Õ
Payments for Adult/Continuing Education Programs - Tuition		4230						THE PROPERTY OF THE PROPERTY O		Average Control of the Control of th	0	0
88 Payments for CTE Programs - Tuition		4240						AND DESCRIPTION OF THE PROPERTY OF THE PROPERT				0
89 Payments for Community College Programs - Tuition		4270										0
90 Payments for Other Programs - Tuition		4280								and the second	0	0
91 Other Payments to In-State Govt Units		4290						CONTRACTOR OF THE PROPERTY OF			0 0	
Total Payments to Other Govt Units -Tuition	£	4200								ATT	The state of the s	
		4310						0			0	0
94 Payments for Special Education Programs - Transfers		4320						Commander of september of the september		Operation (	0	0
OS Doumante for Adult/Cartinuing Consequence		2000						AND COMPANY STATE OF THE STATE		***************************************	0	0
╛		4550									0	С

Salaties   Empirity   Supplies   Capital Outlay   1600    16		A	a a	ر	-			C					
Particle    -			(100)	1000)	1006)	4001	ي ا	I S	-	7	×	٦	
Particle (Colt Particle Colt		Description	Į.	6	(200 <i>t</i> )	(300)	(400)	(2006)	(009)	(200)		(006)	
	2	(Enter Whole Dollars)	*	Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	-	Total	Budget
	96	Payments for CTE Programs - Transfers	4340						dana 22.000	Haibinelli	Denents		,
Performance   Total Continue   Total C	97	Payments for Community College Program - Transfers	4370									0	
Control Properties of Section 10 - Traverse (1982)   Control Properties (1982)   Con	88	Payments for Other Programs - Transfers	4380										
First Prince Control	66	Other Payments to In-State Govt Units - Transfers	4390						***************************************			0	0
	9		4300						The state of the s			0	0
Part	10		4400			0			0			0	0
Part	102		4000			281 817						0	0
Fig.		DEE	5000			110,102			n			281,817	291,300
Part Antique   Part		4.000											
Control terms   Control term	105	3	5110										
Comparison of Comparison Continues   510	106		5120									0	0
Sign of Accordance   Sign of	107		5130	100								0	0
Description of the control of the	8	-	5140									o C	0
Description of the page   Pa	2 7 7 8 6		5150						The state of the s			0	0
The plant State of the Control of	17	***************************************	9100						0			0	0
Processors   Pro	112		5200									0	0
First Designation State Desi	;	DBOVICIONS EOD CONTINCENTES ITEM	0000						0			0	0
Support Services   Particular Services   P	_ _ _ _ _ _		0009										0
Deliver interpretation of the control of services (CAM)    =		-	7,261,436	163,916	1,168,290	247,351	8,627	22,274	0	0	8.871.894	9 194 790	
Surport StrawCes (Author Evino Cealing)   200   219	115												20112
Sup-Poor Services (OAM)   200   20   20   20   20   20   20	É		,									(210,339)	
Support Services (OAM)   Support Services (O								da inc					
Surport Services - Public		S S	2000										
Surprovide Survivers   Use Support Services   Use Support Services	119	5											
Facilities Acqueiston & Suprofessory   2500   219,510   20,519   68,734   327,394   8,578   18,540	3 2	Ū	2190								1	0	O
Fullible Acquisitors & Construction Services   2500   219,510   26,919   66,034   327,394   18,540	15	Pinotine of District of Distri											)
Paralle   Para	12,	Facilities Acquisition & Construction Control	2510	***************************************		***************************************	or horsest planting and adjusted that consideration considerations	AND THE CONTRACTOR OF THE PROPERTY OF THE PROP	The state of the s			0	0
Pupil Tamportation Services   2500   219.510   250.319   250.324   327.334   8,578   27.118   0   0   0   0   0   0   0   0   0	124	Operation & Maintenance of Plant Services	2530	040 640				18,540	A Control of the Cont			18,540	30,000
Food Services         Provides Services         Serv	125	Pupil Transportation Services	2550	010,612		09,334	327,394	8,578	A think that special control of the special c		The state of the s	651,735	638,400
Total Support Services - Business   2500   219,510   26,919   69,334   327,394   27,118   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	126		2560								A CONTINUE OF THE PARTY OF THE	0	0
Other Support Services (Describe & Hernize)   2300   219,510   26,919   69,334   327,394   27,116   0   0   0   670,275   200MMUNITY SERVICES (OAM)   4000   670,275   26,919   69,334   327,394   27,116   0   0   0   670,275   200MMUNITY SERVICES (OAM)   4000   670,275   26,919   69,334   327,394   27,116   0   0   670,275   200MMUNITY SERVICES (OAM)   4000   670,275   27,116   0   0   0   670,275   27,116   0   0   0   670,275   27,116   0   0   0   0   670,275   27,116   2	127	Total Support Services - Business	2500	219.510		69 334	NOS 708	97 118	C			0	0
Total Support Services   2000   219,510   26,919   69,334   327,394   27,118   0   0   0   0   0   0   0   0   0	128		2900			100,00	100,120	011,12	0	0	0	670,275	668,400
COMMUNITY SERVICES (OAM)         3000           PAYMENTS TO OTHER DIST & GOVT UNITS (OAM)         4000           PAYMENTS TO OTHER DIST & GOVT UNITS (IN.STATE)         4120           PAYMENTS TO OTHER GOVT UNITS (IN.STATE)         4140           Payments for Special Education Programs         4140           Payments for Special Education Programs         4140           Payments for CTE Programs         4140           Chearche & Hemize)         4100           Chair Payments to Other Govt. Units (In. State)         4400           Payments to Other Govt. Units (Out of State)         0           Total Payments to Other Govt. Units (Out of State)         0           Total Payments to Other Govt. Units (Out of State)         0           DEBT SERVICES (OAM)         6000           DEBT SERVICES (OAM)         6000           DEBT SERVICES (OAM)         0           Tax Anticipation Naments         5120			2000	219,510	26,919	69,334	327.394	27 118	***************************************	0		0 020	0
Payments to OTHER DIST & GOVT UNITS (OAM)         4000           PRYMENTS TO OTHER BUST & GOVT UNITS (OAM)         4120           Payments for Special Education Programs         4120           Payments for Special Education Programs         4140           Payments for CTE Programs         4140           Other Payments to CTE Programs         4160           Other Payments to Other Govt Units (Out of State)         4100           Total Payments to Other Govt Units (Out of State)         4000           Total Payments to Other Govt Units (Out of State)         0           Total Payments to Other Govt Units         6400           DEBT SERVICES (OAM)         6400           DEAT Anticipation National         6720			3000							0	0	6/77'0/9	668,400
Payments for Special Education Programs         4120           Payments for Special Education Programs         4140           Payments for Special Education Programs         4140           Payments for Steed Education Programs         4140           Culture Payments for CTE Programs         4160           Culture Payments to Clurk Payments to Clurk Payments to Clurk Govt. Units (In-State)         4400           Payments to Clurk Govt. Units (In-State)         0           Payments to Clurk Govt. Units (In-State)         0           Payments to Clurk Govt. Units (In-State)         0           Payments to Clurk Govt Units         0           DEBT SERVICES (O&M)         0           DEBT SERVICES (OAM)         0           DEBT SERVICES (In Marrants)         5110           Tax Anticipation Natrantis         5110			4000									0	0
Payments for Special Education Programs         4120           Payments for Special Education Programs         4140           Payments for CTE Programs         4140           Closer Payments in Closer Payment										100			
Payments for CTE Programs         4140           Other Payments for CTE Programs         4190           Other Payments to Chere Covt. Units (un-State)         4100           Payments to Other Govt. Units (out of State)         4400           Payments to Other Govt. Units (out of State)         600           Payments to Other Govt. Units (out of State)         600           DEBT SERVICES (O&M)         600           DEBT SERVICES (OAM)         610           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120	133	Payments for Special Education Programs	4120										
Other Payments to In-State Govt. Units         4190         0           Colsent Payments to Other Govt. Units (In-State)         4100         0           Total Payments to Other Govt. Units (Out of State)         4400         0           Payments to Other Govt. Units (Out of State)         4400         0           DEBT SERVICES (O&M)         5600         0           DEBT SERVICES in INTEREST ON SHORT: TEM DEBT         7           Tax Anticipation Warrants         5110           Tax Anticipation Noises         5120	134	Payments for CTE Programs	4140									0	0
Total Payments to Other Govt. Units (in-State)         4100         0 <th< th=""><th>135</th><th></th><th>4190</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>O</th><th>0</th></th<>	135		4190									O	0
Payments to Other Govt, Units (Out of State)         4400           Total Payments to Other Govt Units         4000           DEBT SERVICES (O&M)         5600           DEBT SERVICES . INTEREST ON SHORT-TERM DEBT         510           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120	136	on the second	4100			0			C		1	0	0
Total Payments to Other Govt Units         4000           DEBT SERVICES (OaM)         6000           DEBT SERVICES . INTEREST ON SHORT-TERM DEBT         6000           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120	137	Payments to Other Govt. Units (Out of State)	4400			<b>)</b>	ALIVE TO SERVICE SERVICES					0	0
DEBT SERVICES (O&M)         6000           DEBT SERVICES . INTEREST ON SHORT-TERM DEBT         6000           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120	138	Total Payments to Other Govt Units	4000			0			O			0	Õ
DEBT SERVICES : INTEREST ON SHORT-TERM DEBT         1           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120			2000									P	<b>D</b>
Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120													
Tax Anticipation Notes   5120	-	Tax Anticipation Warrants	5110										
	142	Tax Anticipation Notes	5120									<b>D</b>	0

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1	Description		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	(Enter Whole Dollars)	Funct #	Salaries	Employee Repetits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	F	(ove)	9
143	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		Dellellis	Services	Materials			Equipment	Benefits	lotai	Budget
144	State Aid Anticipation Certificates	5140									0	0
145	Other Interest on Short-Term Debt (Describe & Itemize)	5150					1	***************************************			0	0
146	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147	DEBT SERVICE - INTERST ON LONG-TERM DEBT	5200									0	0
1 3	Total Debt Services	2000						0			0	0
149	PROVISIONS FOR CONTINGENCIES (O&M)	0009									·	
3			219,510	26,919	69,334	327,394	27.118	C	C	c	140.040	0
151 152	1 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/								>	>	9188	668,400
ì	30 - DEBT SERVICES (DS)				Transfer transfer in the contract of the contr			Construence Construence of Construen		Parameter Commission C		
3												
22	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										And the second libraries with the control of
155	DEBT SERVICES (DS)	2000								JL.	O	0
156	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
5	Tax Anticipation Warrants	5110										
158	Tax Anticipation Notes	5120									0	0
159	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						CONT. OF THE ANALOSS OF THE PROPERTY OF THE PR			0	0
9	State Aid Anticipation Certificates	5140									0	0
161	Other Interest on Short-Term Debt (Describe & Itemize)	5150					i				0	339,130
	Total Debt Services - Interest On Short-Term Debt	5100						0		una .	00	0
153	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	6200					G	339 130		1	000	339,130
	IL ON LONG-TERM	6300									339,130	250,000
164								000				
165	DEBT SERVICES - OTHER (Describe & Itemize)	5400						500,002			250,000	0
Ĭ	I ofal Lebit Services	2000			0			589,630			589 630	600
167	PROVISION FOR CONTINGENCIES (DS)	0009					il.				000,000	067,800
168	arrangement.				0			589 830				0
169	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			H con				000,000			589,630	589,730
Ĕ											24	
171	, 40 - TRANSPORTATION FUND (TR)									Pour proposition in the contract of the contra		
170	SUPPORT SERVICES (TR)				Ì							
173												
174	Other Support Services - Pupils (Describe & Itemize)	2100										
175	SUPPORT SERVICES - BUSINESS	0617									0	0
176		2550	224,914	20.677	66.840	70.019		000				
171	Other Support Services (Describe & Itemize)	2900	(m)		***************************************	200	The second secon	999		ANALA DA FARA DE LA CARRA DEL CARRA DEL CARRA DE LA CA	383,116	488,725
2/8	Total Support Services	2000	224,914	20,677	66,840	70,019	0	999	0	0	383 116	0
179	COMMUNITY SERVICES (TR)	3000					The state of the s				011,000	488,/25
180	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									0	0
181	o.											
182	Payments for Regular Programs	4110	ile:								C	C
3 5	Payments for Special Education Programs	4120						Section of the sectio				0
184	Payments for CTE Processes	4130								Company of the Compan	0	0
186	Payments for Community College Programs	4140									0	0
187	Other Payments to In-State Govt. Units	4190			The section of the first constant was a section of the section of						0	0
388	Total Payments to Other Gout Unite Un State)	1400									0	C
1	oral ayrights to Other GOV. Othes (III-State)	4100			0			0			0	0

Page		V	4	C		ш	ш	9	I	_	ſ	¥	7	
Particular properties of the particular pro	-		-	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)		_
	T		- Luct		Employee	Purchased	Supplies &	;	i i	Non-Capitalized		- F	Dudan	
Part	0		<u> </u> *	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment		E OC	afinna	
Part			4400									0	0	0.
Part Control   Part	190	The control of the co	4000			0			0			0	2	<b>,</b> [5]
Figure   Particular   Particu			2000											357
The continue tower at the continue tower a		DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											C	38 -
The control benefit (Paris Interception toward)  The control benefit (Paris Intercepti	193	A CONTRACTOR CONTRACTO	5110									0		5 6
Comparing the conting part of the conting pa	194		5120						***************************************					<b>.</b>
Page 1991   Page	195	er gelf mad til det stelle	5130						VIOLOGIA DE LA COMPANSA DEL COMPANSA DEL COMPANSA DE LA COMPANSA DEL COMPANSA DEL COMPANSA DE LA COMPANSA DEL COMPANSA DE LA COMPANSA DE LA COMPANSA DE LA COMPANSA DE LA C				Andrew Control of the	<b>-</b>
The part Severe   Immerical Designation   2018	196		5140									0		
Figure   Proceedings   Process   P	197		5150						0			0	Commence of the control of the contr	0
Control Stationary Control Sta	138		5100				87		>			0		0
Contribution   Cont	6		5200						The state of the s				The second secon	-
Total between the services   Control between the services	9000		2000									c		
Total Industries (Particle Outside Danella & Lenning)   500   10	200									,				- c
Total between   Feet	201		5400										A STATE OF THE STA	<b>5</b> C
Proprietry   Pro	202		9009						0			0		- II
Total Disputation will Execute Type March September 1	203		0009											0
Debartament Expendition Property   200	202	Total Disbursements/ Expenditures		224,914	20,677	66,840	70,019	0					488,725	2
Second Color Sec	1 6	Excess (Deficiency) of Receipts/Revenues Over										69,388		9,837
MATION COLAL PETINE MENT IS COLAL SECURITY FUND   MATORS   MATOR	202	DISDUTSements/Expenditures										Condition of the contract of t		
National Control (MASS)   100   95.675   95.67	3 6	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUN	QN											T-5851.50
Part   Company	à i		1000											(35)
Park   Properties   Park   Par	807		1100		05.675							95,675	92,750	0
Special Ecoletion Programs (Functions 1200 1200)   1202	300		1125		0.000							6,282		0
Special Eucliation Programs - CT   225   125	7 7	Described (Eurofisce 4300 4320)	1200		202,0							86,424	, marine remains	0
Premotian and Supplemental Programs	24.5	115 1200-1220)	1225		121,00							0		0
Petrodia and Supplemental Programs Pre-K   1270   1.000   1.	213	to a comment of the c	1250		9,548		j					9,548	7,61	0
Additioning Education Programs   1500	214		1275									0		0
CTE Programs	215	The same of the sa	1300		The state of the s							0		0
Summer Strokel Programs   1450	216		1400		3,698							3,698		0 0
Summer School Programs         1600         929         9           Offield Programs         1700         2.764         9           Divided Programs         1700         2.764         9           Divided Programs         1700         2.16.333         2.764           Ellingual Programs         1700         2.16.333         2.764           Train Instruction         1000         2.16.333         2.764           Support SERVICES (MRSS)         2.100         82.1         2.16.333           Support SERVICES (MRSS)         2.100         8.21         7.71           Attachere & Social Vivic Services         2.100         8.21         7.71           Health Services         2.100         1.522         1.522           Health Services         2.100         1.627         1.627           Speech Pathoday & Audioday Services         2.100         4.471         4.471           Support SERVICES, NeTRICUTONAL STAFF         2.100         4.471         4.471           Improvement of Instruction Services         2.200         979         993           Assessment & Teach         2.200         993         993	217		1500		11,033							11,03	17,01	2 0
Chreet's Education Programs   1700   22/64	218	Programs	1600		CONTRACTOR OF THE PROPERTY OF									0
Direct Secretarion Programs   1700   2.764	219		1650		000							926	36	0.0
Transf Activities & Optional Programs   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   1900   2.16.353   227   2.100   2.10	220	AND CONCESSION OF THE PROPERTY	1700		929							2.764	2	.0
Tutants Authernative & Optional Programs         1900         216,353         227           Tutants Materiacition         200         216,353         220           SupPort SERVICES (MRSS)         200         200         216,353         227           SupPort SERVICES (MRSS)         200	221		1800		2,/64									0
SupPoRT SERVICES (MRUSS)         2000         821         821         821         821         821         821         821         821         821         821         821         821         821         821         821         1,252	223	e & Optional Programs	1000		216,353							216,353	3 222,120	8
SubPORT SERVICES. Publics         821 <td></td> <td></td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> <td>GB 1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			2000					GB 1						
Attendance Services   2110   2125   1.252   1.252   1.252   2130   213		SIIDDORT SERVICES - PIIDII S												
Guidance Services         2120         1,252           Health Services         2130         771           Health Services         2140         771           Psychological Services         2140         771           Psychological Services         2150         1,627           Speech Pathology Services         2150         4,471           Colter Support Services - Pupils (Describe & Hemize)         210         4,471           Total Support Services - Pupils (Describe & Hemize)         2210         4,471           Support Services - Pupils (Describe & Hemize)         2220         4,471           Improvement of Instruction Services         2220         979           Assessment & Testing         2230         993           Assessment & Testing         220           Assessment & Testing         220	226	Attendance & Social Work Services	2110		821							82.		<del>1</del> 0
Health Services         7771           Psychological Services         2140           Speech Pathology & Audiology Services         2150           Other Support Services - Pupils         2190           Total Support Services - Pupils         210           SUPPORT SERVICES - INSTRUCTIONAL STAFF         44771           Improvement of instruction Services         2210           Educational Media Services         220           Assessment & Testing         220           Assessment & Testing         220           Assessment & Testing         220           Assessment & Testing         220	227	and the contraction and the contraction of the cont	2120		1,252				100			1,25;	+	9
Psychological Services   2140   1,627   1,62	228	Health Services	2130		771							-22		795
Speech Pathology & Audiology Sarvices         1,527         1,471	229	Psychological Services	2140											0 5
Other Support Services - Pupils (Describe & Itemize)         2190         4471         4471           Total Support Services - Pupils         2100         4471         4471           SUPPORT SERVICES - INSTRUCTIONAL STAFF         14         14           Improvement of instruction Services         220         979           Educational Media Services         220         979           Assessment & Testing         220         0           Assessment & Testing         220           Total Support Services - Instructional Staff         220	230	Speech Pathology & Audiology Services	2150		1,627	is.						1,62	1,00	ဂ္ဂ
Total Support Services - Pupils         4,471         Pupils         4,471           SUPPORT SERVICES - INSTRUCTIONAL STAFF         14         4           Improvement of Instruction Services         2210         14           Educational Media Services         2220         979           Assessment & Testing         220           Total Support Services - Instructional Staff         220	231		2190									7.4.7	787	2 5
SUPPORT SERVICES - INSTRUCTIONAL STAFF         14         15	232	Total Support Services - Publis	2100		4,471	1						74.4		2
Improvement of Instruction Services         2210         14         14         14         14         14         14         14         14         14         15         14         15         14         15         15         15         15         15         15         15         15         14         14         14         15	233											,		2
Educational Media Services         2220         979         719           Assessment & Testing         2230         993           Total Support Services - Instructional Staff         2200         993	234	Improvement of Instruction Services	2210		14								7	215
Assessment & Testing 2230 993 Total Support Services - Instructional Staff 2200 993	235	Educational Media Services	2220		979							<i>)</i> 6		2 0
Total Support Services - Instructional Staff 2200 993	236	Assessment & Testing	2230		600							66	3 1,540	, <del>0</del>
	23/		2200		066								_	

Page 20

Company   Comp		A	В	S		ш	ш			-			
Participation   Participatio	ŀ			(400)	1000	(300)	10077	10027	1000		2	۷	7
Statistic Continue formation   1   Statistic Cont		Description	Funct	6011	(200) Employee	Purchased	(400) Supplies &	(nne)	(009)	(700)	(800) Termination	(006)	
Part of Entire	2	(Enter Whole Dollars)	#	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Non-Capitalized	Benefits	Total	Budget
Particle Research R	238	SUPPORT SERVICES - GENERAL ADMINISTRATION											
Exement content cont	239	Board of Education Services	2310						72			C	C
Section that demonstrate sections   Section	240	Executive Administration Services	2320		10,391							10 304	000
Monte   Company   Compan	241	Service Area Administrative Services	2330									000	066,6
Application of the state of t	242	Claims Paid from Self Insurance Fund	2361									0 0	0 0
Extractive present inspace of the control present inspace of	243	Workers' Compensation or Workers' Occupation Disease Acts	2362										
Part	2 2	representation programment in a second December December of the contract of th	0000									0	0
Autopartial and Color Sciences - Special Autopartial and Special Autopartial Special Speci	244	Urlempoyment insulance Payments	2363						rt 1			0	0
Execution of the polither industrial in 1982   19	240	Insulative Faying its (regular of self-fills) afficiency of the self-fills of the se	7304									0	0
Previous of Improvided Devices Federal to 1879   1970   1970	247	Kisk Manageritent and Claims Services Payments	7365		CONTRACTOR AND ADVENTOR OF THE SECRETARY							0	0
Provisional properties recommend to the properties of the proper	17	Pairrettone Inspertional Cupanismy Captions Daland in Jose	0007									0	0
Secretary and payment   2009   2000	248	Prevention or Reduction	200									c	•
Total Support Survives - Control Administration   2,009   10,090	249	Reciprocal Insurance Payments	2368							T.		0	0
Support Strokes - Great Administration   250   10.391	250	Legal Services	2369										0
Support Setucine   2401   2412   24	251	Total Support Services - General Administration	2300		10,391							10 201	0000
Other Support Services   2470   2470   247409	252	SUPPORT SERVICES - SCHOOL ADMINISTRATION										180,01	066,6
Other is benotices - Smooth Administration   2400   Children State   2400	253	Office of the Principal Services	2410		47.409							007 27	
Control of Services School Administration   2400   247   240   247   240   247   240   247   2		Other Support Services - School Administration	2490		221.							47,409	49,645
State   Stat	254	(Describe & Itemize)										C	c
Support Estroites         250         1,327         1,227	255	Total Support Services - School Administration	2400		47,4					2.1		007 27	0
1,297   Person Revokes   2500   250	256	SUPPORT SERVICES - BUSINESS							a de la companya de			oot'it	040'64
Figure State Acceptation & Control State State State State	257	Direction of Business Support Services	2510		1 297							4 007	(
Parallel Control & Control Control Services   2500   250	258	Fiscal Sevices	2520		9,982							1,62,1	70.07
Purplication Services         2540         PR.2028	259	Facilities Acquisition & Construction Services	2530									200,0	0,0
Pup Internation Services         250         59,962         200           Pup Internation Services         250         152,279         25,279           Surport Services         250         250         250           Surport Services         250         250         250           Descritor Central Support Services         250         250         250           Date Floresting Services         250         250         250           Date Processing Services         250         250         250           Date Processing Services         250         250         250           Date Processing Services         250         2715,543         2715,543           Clear Support Services (Describe & Herize)         250         2715,543         2715,543           Clear Support Services         250         2715,543         2715,543         2715,543           Clear Support Services         250         2715,543         2715,543         2715,543           Payments for CITE Programs         4140         270         2715,543         2715,543           Payments for CITE Programs         4140         270         2715,543         2715,543           Debt Stark Corv Linits         2710         2715,543         2715,543	260	Operation & Maintenance of Plant Services	2540		82,038							82.038	82 350
Food Services   2500	261	Pupil Transportation Services	2550		58,962							58 962	66.050
Total Support Services - Default Support Services - Default Support Services - Default Support Services - Central Services - Ce	262	Food Services	2560										000
Total Support Services   Description   Services   Ser	263	Internal Services	2570	25									1 240
Support SERVICE S. CENTRAL         2010           Described Support Services         2202           Paramitude of Carinal Support Services         2202           Paramitude Services         2203           Staff Services         2203           Staff Services (Describe & Hernice)         2200           Total Support Services (Describe & Hernice)         2200           Other Support Services (Describe & Hernice)         2200           Other Support Services (Lescribe & Hernice)         2200           Other Support Services (Lescribe & Hernice)         2000           Other Support Services (Lescribe & Hernice)         2000           Other Support Services (Marcs)         4100           Payments for CIFE Programs         4120           Payments for Cife Programs         4140           Payments for Cife Programs         4140           Payments for Cife Programs         4140           Destribution Programs         4100           Destribution Newments         5110           Tax Anticipation Newments         5120           Corporate Personal Programs Personal Programs         5120	264	Total Support Services - Business	2500		152,279							152 279	159 655
Planning, Research, Development, & Evaluation Services   2620     Planning, Research, Development, & Evaluation Services   2620     Planning, Research, Development, & Evaluation Services   2620     Staff Services   2620     Staff Services   2620     Staff Services   2620     Staff Services   2620     Colled Support Services Cheested & Lemize   2000     Colled Support Services (Decelved & Hemize)   2000     Colled Support Services (Hemize)   2000     Colled Support Services (Hem	265	SUPPORT SERVICES - CENTRAL										2 2122	000
Planning, Research, Development, & Evaluation Services   2820   1	266	Direction of Central Support Services	2610									C	C
Information Services   2630   2640	267	Planning, Research, Development, & Evaluation Services	2620										
Staff Services         Staff Services         Ced         Ced <th>268</th> <th>Information Services</th> <th>2630</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>0</th> <th>0 0</th>	268	Information Services	2630									0	0 0
Data Processing Services         Data Processing Services         Data Processing Services         Processing Services         Corporate Processing Services         2060         Corporate Processing Services         Composite Servic	569	Staff Services	2640									0	0 0
Total Support Services Central         200         <	270	Data Processing Services	2660									0	0
Other Support Services (Describe & Hemize)         2900         0         215,543         224,64           Total Support Services (Describe & Hemize)         2000         215,543         224,64         224,64           COMMUNITY SERVICES (MR/SS)         4000         11,631         11,031	57	Total Support Services - Central	2600		0							0	0
Total Support Services         215,543         220,64           COMMUNITY SERVICES (MRSS)         3000         11,631         11,031         11	272	Other Support Services (Describe & Itemize)	2900									0	0
COMMUNITY SERVICES (MRSS)         3000         11,631         11,053         11,631         11,053	2/3	Total Support Services	2000		215,543							215,543	224,840
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)         4000           Payments for Special Education Programs         4120           Payments for Special Education Programs         4140           Payments for CTE Programs         6000           DEBT SERVICES (MR/SS)         6000           DEBT SERVICES (MR/SS)         6000           DEBT SERVICE (MR/SS)         5110           Tax Anticipation Variants         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	274 C	OMMUNITY SERVICES (MR/SS)	3000		11,631							11 631	11 055
Payments for Special Education Programs         4120         0         0           Payments for CTE Programs         4140         0         0         0           DEBT SERVICES (MRVSS)         6000         6000         0         0         0           DEBT SERVICE (MRVSS)         5110         0         0         0         0           Tax Anticipation Notes         5120         0         0         0         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         0         0         0		AYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000								### A	2	222
Payments for CTE Programs         4140           Total Payments for CTE Programs         4100           DEBT SERVICES (MRXSS)         6000           DEBT SERVICE (MRXSS)         600           DEBT SERVICE (MRXSS)         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130		Payments for Special Education Programs	4120									C	C
Total Payments to Other Govt Units         600         0	277	Payments for CTE Programs	4140		40							0 0	0 0
DEBT SERVICES (MRVSS)         6000           DEBT SERVICE (MRVSS)         DEBT SERVICE (MRVSS)           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	278	Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICE. INTEREST ON SHORT-TERM DEBT         1           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	279 E	)EBT SERVICES (MR/SS)	2000										
Tax Anticipation Warrants         5110         0           Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         0	780	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	Ī				ń						
Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         n	281	Tax Anticipation Warrants	5110									c	c
Corporate Personal Prop. Rep. Tax Anticplation Notes 5130	282	Tax Anticipation Notes	5120				11.00		A COMPANY AND			o c	0
	283	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									, c	>

Figure   F		A	8	၁	٥	Э	ш	ဖ	I	_		¥	_1
Section   Sect	-	177		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Part	(		Funct #		Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
True   District   Di	284		5140									0	0
Part	285		5150						TO THE THE PARTY OF THE PARTY O			0	0
The intrinse protection (account for account for acc	286		2000						0			0	0
Participation of the impropagament of the contribution of the co	287	PROVISION FOR CONTINGENCIES (MR/SS)	0009										0
Designation of the property	288	A CONTRACTOR	Carrier and and an area		443,527				0		II.	443,527	458,015
Statistical Control	289 290							The second secon				40,674	
Second Exercises   1989   19	20												
Particular Section S	200		2000										
Principle State of	293	· last											
Out of Signated Processes   Section (1997   1999	294		2530							***************************************	**************************************	0	0
Payments from the first four control of the	295		2900				C				-	0	0
Payments to Ordina Survival	296	Total Support Services	2000	D	n	O	0	D	0	D	D	0	O
Paymett to Control Unit (Instant)	297	- 57	9004										
Promotive Companies to Service (chordres & lenting)   1422   14	298 200 200 200 200 200 200 200 200 200 20	200.00	4100		ı							0	0
Properties to Cite Departue   2440   Properties   2440   Propert	300	***************************************	4120			The section of the se					1	0	0
Total Payments is to list line Cost Units   4190			4140									0	0
Total Pyrentia Continues   Exercise   Exer	302		4190									0	0
Provision Fine Contribute Notices (Sector)   Page	303	4	4000		I	0			0		1	0	0
Total Distriction of Execution Services Permittication Control Services Permittication Contr	304		0009										0
Excess Condition by Receiptal/Revenues Over	305			0	0	0	0	0	0	0	0	0	0
80 - TORT PUND (TF)	306											0	
## SECONSTRUCTORY FUND (TF)  ## SECONSTRUCTORY FUND (TF)  ## SECONSTRUCTORY FUND (TF)  ## SECONSTRUCTORY FUND (TF)  ## SECONSTRUCTOR SECONSTRUCTORY FUND (TF)  ##	Ŗ												
Support SERVICES - CENTENA ADMINISTRATION   2361   2362   2362   2362   2363   2364   2362   2364   2365   2364   2365   2364   2365   2366	308												
Clears Pact from Set Insurance Fund         2561         6           Clears Pact from Set Insurance Fund         2261         6           Polyments         2262         6         6           Polyments         Comparation Or Workers Occupation Disease Acts         2262         6           Unemployment Insurance Payments         2263         2266         7         6           Unemployment Insurance Payments         2266         2.155         6         7         6           Stake Management and Cleans Settled to Loss         2266         2.155         2.156         6         7         6           Audigment and Settlements         2266         2.156         2.154         6         7         6           Audigment and Settlements         2266         2.266         2.154         6         7         6           Prevention of Reduction Insurance Payments         2.266         2.154         2.154         7         6           Real-property Insurance (Buildings & Grounds)         2.271         2.272         2.274         0         0         0         0         0           Property Insurance (Buildings & Grounds)         2.272         0         17,515         0         0         0         0         0	5												- Links of the contract of the
Colains Paid from Self Insurance Fund         2361         0           Workers' Compensation or Workers' Compensation or Workers' Compensation are Vorgens' Occupation Disease Acts         2362         0           Purposes Compensation or Workers' Compensation are Vorgens' Compensation are Vorgens' Occupation Disease Acts         2363         169,352           Unemployment Insurance Payments         2364         2,155         6           Insurance Payments (Regular or Self-Insurance)         2366         2,156         6           Judgment and Selferance and Self-Insurance Payments         2366         2,156         6           Judgment and Selferance Insurance Payments         2367         372,150         6           Reciprocal Insurance Payments         2369         17,515         6           Reciprocal Insurance Payments         2371         17,515         6           Reciprocal Insurance Payments         2371         2369         7,151         7,1515           Property Insurance (Buildings & Grounds)         2371         2,154         0         0         0         0           Vehicle Insurance (Insurance) (Buildings & Grounds)         2372         2,154         0         0         0         0         0         0         0         0         0         0         0         0	317	100											
Workers' Compensation or Workers' Occupation Disease Acts         2362         Payments         Pa	312	1	2361									0	0
Unstraction Payments         2363         169,352         6           Insurance Payments (Regular or Self-Insurance)         2364         169,352         169,352           Risk Management and Claims Services Payments         2365         2,156         2,156         2,156           Risk Management and Claims Services Payments         2366         372,150         2,154         6         0           Educational Inspectional Supervisory Services Related to Loss         237         372,150         6         6         0         0         0           Prevention or Reduction         Reciprocal Insurance Payments         2369         17,515         0 <th>343</th> <th></th> <th>2362</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>0</th> <th></th>	343		2362									0	
Insurance Payments (Regular or Self-Insurance)         2364         169,352         17,515         17,515         17,515         17,515         17,515         17,515         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         17,515         17,515         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352         169,352	314	and the second s	2363	**************************************				TO CHARLOS AND THE PROPERTY OF			***************************************	0	10,000
Risk Management and Claims Services Payments         2365         Carried Reductional Use Services Payments         2365         Carried Reductional Reductional Supervisory Services Related to Loss 2367         2366         Carried Reductional Reductional Reductional Supervisory Services Related to Loss 2369         2372,150         Carried Reductional Reduction Reduct	315		2364			169,352						169,352	149,110
Judgment and Settlements         2366         O         O           Legus Educational Inspectional Supervisory Services Related to Loss         2367         372,150         872,150         9         <	316		2365	Name of the last o	***************************************	2,155	VIII.	3-4-5-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		Architecture of the second sec	100	2,155	000'9
Reciprocal insurance Payments         2368         17,515         21,534         21,534         21,534         22,134         237,135 </th <th>317</th> <th></th> <th>2367</th> <th>372 150</th> <th></th> <th></th> <th>0.154</th> <th>000000000000000000000000000000000000000</th> <th></th> <th>And an allowed and deleted a deleted deleted and an analysis of the second analysis of the second and an analysis of the second analysis of the second and a</th> <th>week (Commonwealth Commonwealth /th> <th>0</th> <th>0</th>	317		2367	372 150			0.154	000000000000000000000000000000000000000		And an allowed and deleted a deleted deleted and an analysis of the second analysis of the second and an analysis of the second analysis of the second and a	week (Commonwealth Commonwealth	0	0
Local Decard Solution	200	***************************************	236B	00 13			, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	***************************************	April Champion of Marie San United States Confession Co		COLOR	400,470	000,000
Property Insurance (Buildings & Grounds)         2371         Company of the company	320	interval days.	2369			17.515					#/A/Videntecommunitation and in the second and and and and and and and and and a	17 515	00008
Vehicle Insurance (Transporation)         2372         0         189,022         2,154         0         0         0         663,326           DEBT SERVICES (IF)         6000         372,150         0         189,022         2,154         0         0         0         563,326         0         0         563,326         0         0         0         563,326         0 <td< th=""><th>32</th><th>-</th><th>2371</th><th></th><th>***************************************</th><th></th><th>***************************************</th><th></th><th></th><th></th><th>Professional Professional Profe</th><th>0</th><th>0</th></td<>	32	-	2371		***************************************		***************************************				Professional Profe	0	0
DEBT SERVICES (IF)         500         372,150         0         189,022         2,154         0         0         0         563,326         7           DEBT SERVICES (IF)         500         Annual Services (IF)	322		2372		7-00 - 00 - 00 - 00 - 00 - 00 - 00 - 00					V-S-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-T-	The same of the sa	0	0
DEBT SERVICES (TF)         6000           DEBT SERVICES INTEREST ON SHORT-TERM DEBT         F           Tax Anticipation Warrants         5110	323		2000	372,150	0	189,022	2,154	0	0	0	0	563,326	575,460
DEBT SERVICES: INTEREST ON SHORT-TERM DEBT TEX Anticolour Warrants  TEX Anticolour Dept. Dept. Text Articolour National	324	ਠ	2000										
I ax Anticipation Warfarits 2010	325		5440									•	
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-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
	Description (Enter Whole Dollars)	Funct	Salarios	Employee	Purchased	Supplies &	Canital Outlay	arte	Non-Capitalized	Termination	· Foto F	100710
7		*	)	Benefits	Services	Materials	(man) mandan	2006	Equipment	Benefits	<u></u>	afina
328	Other Interest or Short-Term Debt	5150									0	0
329	9 Total Debt Services - Interest on Short-Term Debt	2000						0			0	0
330	PROVISIONS FOR CONTINGENCIES (TF)	0009										0
331			372,150	0	189,022	2,154	0	0	0	0	563,326	575,460
332	2 Excess (Deficiency) of Receipts/Revenues Over										(41,763)	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)						196					
335	SISUPPORT SERVICES (FP&S)	2000										
336	SUPPORT SERVICES - BUSINESS											
337	7 Facilities Acquisition & Construction Services	2530					126,976				126,976	130,000
338	Operation & Maintenance of Plant Services	2540			13,482						13,482	15,000
339	9 Total Support Services - Business	2500	0	0	13,482	0	126,976	0	0	0	140,458	145,000
340	Other Support Services (Describe & Itemize)	2900								A THE STATE OF THE	0	0
341	Total Support Services	2000	0	0	13,482	0	126,976	0	0	0	140,458	145,000
342		4000										30
343	Other Payments to In-State Govt. Units (Describe & Hemize)	4190									0	0
344	4 Total Payments to Other Govt Units	4000						0			0	0
345	DEBT SERVICES (FP&S)	2000										
346	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
347	7 Tax Anticipation Warrants	5110									0	0
348	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
349	☐ Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt 15	2300										
351											0	0
352	Total Debt Service	2000						0		Canada .	0	0
353	ISION FOR CONTINGENCIES (FP&S)	0009										0
354	4 Total Disbursements/Expenditures		0	0	13,482	0	126,976	0	0	0	140,458	145,000
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(71.375)	

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-		RECEIPTS					DISBURSEMENTS	TS			
2	District's Accounting Basis is CASH		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(906)
				Employee	Purchased	Supplies &	Confident Original	7	Non-Capitalized	Termination	Total
	AKKA Kevenue Source Code	# AKKA Kecelpis	Saignes	Benefits	Services	Materials	Capital Outlay	<b>1 1 1 1 1 1 1 1 1 1</b>	Equipment	Benefits	Expenditures
က											
4	Beginning Balance July 1, 2015										
2		4850 0			~						0
ဖ	ARRA - Title i Low Income	4851 0									0
~	Private	4852		THE THE PARTY OF T		CONTRACT CHARPMAN AND AND AND AND AND AND AND AND AND A	Andread	TO THE RESIDENCE OF THE PARTY O	***************************************		0
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6	t (Part A)	And and and the reference where the second s	***************************************	W Consideration of the construction of the con	AND THE PROPERTY OF THE PROPER	The same of the sa	ANALAM TERROPERATOR FOR MAINTER OF The Analas of the Anala	The same of the sa	TAXAAL URA URAFIRANAAN AND AND AND AND AND AND AND AND AN		0
9	1003g)	4855	A STATE OF THE PARTY OF THE PAR	No. 6: DE SPÉRIE DE L'ANNESSE DE L'ANNESSE PROPERTORIS CONTRACTORISME DE L'ANNESSE	Prophete Addition to the second of the second secon		and before a statement described that the security and the second	The second constitution of the second constituti	The second secon		0
E		4856 0		The second state of a company to an absolute to the second state of the second state o	· management and and and an analysis of a subsect of a su			Property and an annual contract of the contrac			0
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2 4	***************************************	0 0				***************************************					
οĹ		*****************************	era des que este que ante compans en companya e com transferancia com companya e como como como como como como como co	CO DO THE MENTAL VALLEY VALLEY COMMON TO SERVICE VALLEY VA	Andreas National Sections of the contract of t	tide the transport of the field	A CONTRACTOR OF THE PROPERTY O				
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্যা	State Aid - Other Govt Services Stabilization	-		WAANN INTERNET STATEMENT OF THE WATERWAY OF THE STATEMENT			***	encontraction contraction and the section of the se	And the reference of the first arterna and construction of the first o		0
7 2					#1000 Design to the 11100 VI a Washington Wa		AND COMPANY TRANSPORTED AND TO AND THE PROPERTY OF THE PARTY OF THE PA	***************************************	***************************************		0
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18			***************************************	MAN AND AND AND AND AND AND AND AND AND A	****	***************************************	AND THE RESIDENCE AND THE PROPERTY OF THE PROP	***************************************	AND		0
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8 8	Total ARRA Programs		0	0	0	0	0	0	0		0
يا	Ending Balance June 30, 2016	0									
36	Ending Balance June 30, 7016	0									
37	S	1. Were any funds from the State	any funds from the State Fiscal Stabilizati	oilization Fund Pro	Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23	neral State-Aid A	ccounts 4850, line	9 5 & 4870, line 23			
ရှင့	<b>5</b>	used for the following I	r the following hon-allowable purp Payments of maintenance costs:	ooses:							
8 6	'ame	Stadiums or other	Stadiums or maintenance costs. Againment or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public.	athletic contests, ex	xhibitions or other e	wents for which ac	Imission is charge.	d to the general put	blic.		
<u> </u>		Purchase or upo	Purchase or upgrade of vehicles:						,		
5	The state of the s	Improvements c	improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings:	s whose purpose i	s not the education	of children such a	is central office adr	ministrative building	13.		
43	hand the second	Financial assists	Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special	ttend private eleme	entary or secondary	schools unless th	e funds are used to	o provide special	- D		
4	The state of the s	education and related	1 related services to	children with disabi	services to children with disabilities as authorized by the IDEA Act;	by the IDEA Act;					
45		School moderni.	School modernization, renovation, or repair that is inconsistent with State Law.	repair that is inco	nsistent with State L	aw.					
46,	2	or occord or order	the objective bostocke	tui ome letet e							_
48	= .7.	<ol> <li>If any above boxes are checked provide the total amount of questioned costs and provide an explanation below:</li> </ol>	checked provide tr d provide an explar	re total amount							
6			ndu		rian.	Anticomplete Control of the Control					
20				****	And designation of the second						
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26	***************************************							***************************************	***************************************	***************************************	· Banasa (Albana) and a state of the state o
1								***************************************			

SCHEDULE OF AD VALOREM TAX RECEIPTS         Taxes Received (from the 2015 Levy)         Taxes Rec		A	В	၁	O	Ш	±
Column B are unprotected to be overridden when reporting on a ACCRUAL basis.   Taxes Received   Taxes Received   Taxes Received   Taxes Received   Taxes Received   Transportation   Transporta	-	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational         Column B - C)           Educational Education         2,997,389         3,006,902           Operations & Maintenance         669,066         669,066         669,066         671,184           Department Preparation         267,624         267,624         267,624         267,024         268,335         912,461           Municipal Retirement Capitral Improvements         244,694         244,694         267,034         268,365         912,461           Vorking Cash Tort Immunity         519,350         66,906         66,906         67,118         66,906         67,118           Fire Prevention & Safety         66,906         66,906         67,118         66,906         67,118           Special Education         5,763,605         66,906         67,118         66,906         67,118           Special Education         53,525         53,525         53,695         67,118           Area Vocational Construction         53,525         53,695         67,118           Social Security/Medicare Only         222,722         230,001           Summer School         0         0         0           Other (Describe & Remize)         5,763,467         6,119,073	- 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)
Educational         Z,997,389         3,1           Coperations & Maintenance         669,060<	က		000 100 0		(Column B - C)		(Column E - C)
Operations & Maintenance         669,060         669,060         669,060           Debt Services **         588,385         588,385         658,385         688	4	Educational	2,997,389		2,997,389	3,006,902	3,006,902
Debt Services ***         588,385         588,385         588,385         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         68,305         80,305	5	Operations & Maintenance	090'699		090'699	671,184	671,184
Transportation         267,624         267,624         2           Municipal Retirement         244,694         244,694         2           Capital Improvements         66,906         66,906         66,906           Working Cash         66,906         66,906         6           Tort Immunity         519,350         66,906         6           Fire Prevention & Safety         66,906         66,906         6           Leasing Levy         66,906         66,906         66,906           Area Vocational Construction         0         0         0           Special Education         222,722         22         22           Social Security/Medicare Only         222,722         2         2           Summer School         0         0         0           Other (Describe & Itemize)         5,763,467         6,1           Totals         Tatals         5,763,467         6,1	ဖ	Debt Services **	588,385		588,385	912,461	912,461
Municipal Retirement         244,694         243,550         243,550         243,550         243,624         243,625         243,525         242,525         242,525         242,722 <td>~</td> <td>Transportation</td> <td>267,624</td> <td></td> <td>267,624</td> <td>268,473</td> <td>268,473</td>	~	Transportation	267,624		267,624	268,473	268,473
Capital Improvements         0         0           Working Cash         66,906         66,906           Working Cash         66,906         519,350         519,350           Tort Immunity         66,906         66,906         66,906           Fire Prevention & Safety         66,906         66,906         66,906           Leasing Levy         66,906         66,906         66,906           Special Education         53,525         50         53,525           Area Vocational Construction         0         0         0           Social Security/Medicare Only         222,722         22         2           Summer School         0         0         0           Other (Describe & Itemize)         0         0         0           Other (Describe & Itemize)         5,763,467         0         5,763,467         6,1	∞	Municipal Retirement	244,694		244,694	250,003	250,003
Working Cash         66,906         60,906         66,906         66,906         66,906         66,906         66,906         66,906         66,906         60,906         66,906         66,906         66,906         66,906         66,906         66,906         66,906         60,906         60,906         60,906         60,906         60,906         60,906         60,906         60,906         6	စ	Capital Improvements	0		0	0	0
Tort Immunity         519,350         5           Fire Prevention & Safety         66,906         66,906           Leasing Levy         66,906         66,906           Special Education         53,525         53,525           Area Vocational Construction         0         0           Social Security/Medicare Only         222,722         2           Summer School         0         0           Other (Describe & Itemize)         0         0           Other (Describe & Itemize)         0         0           Totals         5,763,467         0         5,763,467         6,1	9		906'99		906'99	67,118	67,118
Fire Prevention & Safety         66,906         66,906           Leasing Levy         66,906         66,906           Special Education         53,525         53,525           Area Vocational Construction         0         0           Social Security/Medicare Only         222,722         2           Summer School         0         0           Other (Describe & Itemize)         0         0           Other (Describe & Itemize)         0         5,763,467         6,1           The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	=	Tort Immunity	519,350		519,350	525,000	525,000
Leasing Levy         66,906         66,906           Special Education         53,525         53,525           Area Vocational Construction         0         0           Social Security/Medicare Only         222,722         2           Summer School         0         0           Other (Describe & Itemize)         0         0           Other (Describe & Itemize)         5,763,467         0           * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	12		906'99		906'99	67,118	67,118
Special Education         53,525         53,525           Area Vocational Construction         0         0           Social Security/Medicare Only         222,722         2           Summer School         0         0           Other (Describe & Itemize)         0         0           Totals         5,763,467         0         5,763,467         6,1	5		906'99		906'99	67,118	67,118
Area Vocational Construction         0         0           Social Security/Medicare Only         222,722         230,00           Summer School         0         0           Other (Describe & Itemize)         0         0           Totals         5,763,467         0         5,763,467         6,119,07	4		53,525		53,525	53,695	53,695
Social Security/Medicare Only         222,722         222,722         230,00           Summer School         0         0         0           Other (Describe & Itemize)         0         0         0           Totals         5,763,467         0         5,763,467         6,119,07           * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	15		0		0	0	0
Summer School         0         0           Other (Describe & Itemize)         0         0           Totals         5,763,467         0         5,763,467         6,119,07           * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	16	_	222,722		222,722	230,001	230,001
Other (Describe & Itemize)         0         0           Totals         5,763,467         0         5,763,467         6,119,07           * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	4	Summer School	0		0	0	0
Totals 5,763,467 0 5,763,467   The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	2	<u> </u>	0		0	0	0
* The formulas in column B are unprotected	19	Tot	5,763,467	0	5,763,467	6,119,073	6,119,073
* The formulas in column B are unprotected	2						i delikoora kanada k
	7 2		dden when reporting on a At	CCRUAL basis.			

Page 25	25									
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-	SCHEDULE OF SHORT-TERM DEBT			de la complexión de la constante de la constan		Suna commencement of the control of				
7	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				
ဂ	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)	,								
4 73	Total CPPRT Notes TAX ANTICIPATION WARRANTS (TAW)					0				
9						Õ				
<u>~</u> º	Operations & Maintenance Fund	***************************************				0				
0	Debt Services - Working Cash	***************************************				Ô				
9						0				
7 5	-		30.000 m experimental estable ( ) 20000000 m estable ( ) 20000000000000000000000000000000000			0				
7 2	Municipal Retrement/Social Security Fund Fire Prevention & Safety Fund					0				
14						0				
15			0	0	0	0				
16										•
;	Educational Fund	The second secon			2					
ο σ		representative the space of the control of the control of	Independent of the second of t		X	0				
202	1		TO THE TAXABLE PARTY OF THE PROPERTY OF THE PR			0				
21			0	0	0	0				
22	氢									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)		e de la companya de l		mileoir conqui	0				
24	GE	(AC)								
25						0				
20 24	Total Other Short-Term Borrowing (Describe & In					0				
7 07						·				
29	SCHEDULE OF LONG-TERM DEBT								***************************************	
L							Any differences			Amount to be
	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	described and itemized	Retired 7/1/15 thru 6/30/16	Dutstanding Ending 6/30/16	Provided for Payment on Long-
38		04/1/1/20	000 000	9	9 375 000			250 000	9 125 000	1erm Debt 9 122 388
32	General Obligation School Bond, Series 2016	02/29/16	1,525,000	4	000,010,0	1,525,000		200,003		1,524,564
33	_						W.10.04444444444444444444444444444444444		0	DIRECTION OF THE PROPERTY OF T
34					m proprietary and a second sec	**************************************	managa ngaganga ngaganga na		0	***************************************
38	TO THE THE PROPERTY OF THE PRO								0	
37									0	
86 05									0	
8 6	The state of the s		***************************************		***************************************	enter arreferentia federativa de la constitución de la constitución de la constitución de la constitución de la	ANALYSIS OF THE PARTY OF THE PA	ATTENDED FOR LOTTER & STORY LOW STORY AND ATTENDED	0	
4		***************************************							0	
43		un describer de la constante d				and distributed datases of the established datases and the established the est	***************************************	THE REPORT OF THE PARTY OF THE	0	COMMISSION OF THE PROPERTY OF
4						4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			0	
45	ANALONA MARIA MARI	***************************************	A THE PARTY AND ADDRESS OF THE PARTY AND ADDRE	AS THE OFFICE OF A PARTY OF THE	on annual constitution and the spirit and papers and an annual constitution and the spirits an	THE COMMISSION OF THE PROPERTY	and the special framework to the special speci	AND	0	**************************************
47		THE CONTRACTOR OF THE CONTRACT	The the second s	e de la constitució de la finació de la companya de la desta de la companya del la companya de la companya de la companya del la companya de					0	eren y eressetten and hanna and erestetten en eren
48 49			11,125,000		9,375,000	1,525,000	0	250,000	10,650,000	10,646,952
52	<ul> <li>Each type of debt issued must be identified separately with t</li> <li>Working Cash Fund Bonds</li> </ul>	he amount: 4. Fire Prevent,	amount: Fire Prevent, Safety, Environmental and Energy Bonds	nd Energy Bonds	7. Other					
53 54	2. Funding Bonds 3. Refunding Bonds	<ol><li>Tort Judgment</li><li>Building Bonds</li></ol>	rt Bonds s		8. Other 9. Other					
3										

Controller Controlle								
Package   Pack		RICTED LOCAL TAX LEVIES AND SELEC	CTED REVENUE SOURC	ES				
RECEPTION   Accordance as of July 1, 2015   Accordance in the National Property of National National Property of National National Property of National		Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
Advanced Teacher   Advanced   A		e as of July 1, 2015			0			
A Valentia Touris Reviewed by United   10, 20, 20 of 06 1500   10, 20 of 06 1500   1	_		Self-out to					
Exemple content	-	eived by District	10, 20, 40 or 50-1100		53,525			
Diversified Control Residue (1992)   10 to 20 3377   10 to	<u> </u>	S:	10, 20, 40, 50 or 60-1500			***		
Stool Feating Congregation Tax Proceeds   10 or 26-1700   10	L		10-1970					12.86
Dougs Executed Character & Limited on the Principal on 20,530 of 60,7200	╄	ion Tax Proceeds	30 or 60-1983					i
State of trouts	┡		10 or 20-3370					19.707
Size of Change	╄-	oe & Itemize on tab "Itemization 32")	-					***************************************
Color Bobbus Services   Controlled Services   Color Ser			10, 20, 40 or 60-7200					
Desirence				0	53,525	0	0	32.56
Foolities Application & Construction Services   10, 20, 40, 200.2000   635,529   Foolities Professional Control Construction Services   10, 20, 40, 200.2000   Foolities Services   10, 20, 20, 200.2000   Foolities Services   10, 20, 20, 20, 20, 20, 20, 20, 20, 20, 2	DISBURSEMENTS:							
Foulier Action of Construction Services	Instruction		10 or 50-1000		53,525			32.56
Total University Services   Total Disbutsements   Total Disbutse	↓_	Construction Services	20 or 60-2530					
Deat Services	╄		10. 20. 40-2360-2370					
Debt Services - Interest on Long-Term Debt   39-5300	10							
Debt Services - Paymont of Principal on Long-Term Debt   30-5300     Debt Services - Paymont of Principal on Long-Term Debt   30-5300     Debt Services Coher Chescribe & Itemization 32"  30-5400     Total Debt Services Coher Chescribe & Itemization 32"  30-5400     Total Debt Services Principal Basin Chestrope & Itemization 32"  1744   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730   0   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730   0   0   0   0   0   0   0   0     Reserved Fund Balance as of June 30, 2016   7714   7730		on Long-Term Debt	30-5200					
Clease Purchase Principal Retired)   20-5300   20-5400	┸	ots of Principal on Long-Term Debt						
Diebl Services Other (Describe & Hemize on tab "Hemization 32")   30,5400		ns of thirdpar of Long-1eill Debt	30-5300					
Total Debt Services	┷	escribe & Itemize on tab "Itemization 32")	30-5400			11.0		
Total Disbursements (Describe & Itemize on tab "Itemization 32")	-						0	
Total Disbursements   Processor of Figure 2   Proces	Othor City daily	According 9 Hamiston on total Hamistonica 20"1	AND THE REAL PROPERTY AND THE PROPERTY A					
Total Disbursaments		Jescribe & Itemize on tab "Itemization 32")	_					
SCHE SCHE Using Using Wort Wort Uner Insur Risk Judg Expend Lega Lega		<b>G</b>		0	53,525	0	0	32,567
SCHE Yes Vor Using Unsur Insur Insur Risk Judg Educ Recip		Fund Balance as of June 30, 2016		0	0	0	0	0
SCHE Vsing Include Insurant In		ınce	714					
SCHE Using include Expend Worth Insurant Insurant Risk Judge Educe Recipion Prince		alance	730	0	0	0	0	0
Yes								
Yes Using Using includ Expenditud Expenditud Under Insuludge Black Judge Educ Educ Educ Educ Educ a a a a a a a a a a a a a a a a a a a		IMMUNITY EXPENDITURES.						
Using Using Work Work Unser Insur Risk Judg Educ Educ Educ Educ as a a	Yes		oursuant to 745 ILCS 10/9-10;	37				
Using Expens Wort Wort Uner Insur Insur Risk Judg Educ Recia			Total Claims Payments:	***************************************				
Using Expens Worth Uner Uner Risk Judg Educ Recial Lega Princ	· ·	<u>.</u>	Total Reserve Remaining:	The state of the s				
Expensive Mort Work Work Work Work Work Work Work Work								
Expension North No		Include the total dollar amount for each category	,					
Work Uner Insur Risk Educ Educ Recip	щ							
Uner Insur I	_	Act and/or Workers' Occupational Disease Act						
Insur Risk Judg Educ Recij Lega		e Act						
Reciple Princ		elf-Insurance)						
Lega Princ	L	Jaims Service						
Educ Reci Lega Princ	<u> </u>							
Recip Lega Princ	<u> </u>	Il, Supervisory Services Related to Loss	n and/or Reduction	***************************************				
Recul	4							
Princ a	$\bot$	lyments (Insurance Code /2, /6, and 81)						
Princ B	4			***************************************				
, a	_	Tort Bonds						
	n n	Immunity are to be completed <u>only if</u> expenditures	s have been reported in any fu	and other than the Tort I	mmunity Fund (80) durin	ig the fiscal year as a re	sult of existing (restricte	ed) fund balances
		that are being spent down. Cell GB above should						

See Notes to Financial Statements.

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	<	В	O	D	Е	F	9	Н	_	ſ	×	Γ
-	Schedule of Capital Outlay and Depreciation	Depre	ciation				:					
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/15	Add: Additions 2015-2016	Less: Deletions 2015-2016	Cost Ending 6/30/16	Life In Years	Accumulated Depreciation Beginning 7/1/15	Add: Depreciation Allowable 2015-2016	Less: Depreciation Deletions 2015-2016	Accumulated Depreciation Ending 6/30/16	Ending Balance Undepreciated 6/30/16
က	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
2	Non-Depreciable Land	221	509,337			509,337						509,337
9	Depreciable Land	222				0	- 20				0	0
7	Buildings	230										
80	Permanent Buildings	231	35,375,489	145,516		35,521,005	90	3,408,253	710,194		4,118,447	31,402,558
6	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	865,261			865,261	20	514,734	35,334		550,068	315,193
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	4,402,225	17,205		4,419,430	2	2,802,882	242,220		3,045,102	1,374,328
13	5 Yr Schedule	252				0	c)				0	0
14	3 Yr Schedule	253				0	က				0	0
15	Construction in Progress	260				0	ı					0
16	Total Capital Assets	200	41,152,312	162,721	0	41,315,033	1	6,725,869	987,748	0	7,713,617	33,601,416
17	Non-Capitalized Equipment	700			1	0	10	1	0	200		
18	Allowable Depreciation								987,748			

Г	А	В	С	D	El F K
1			5 1000000000000000000000000000000000000	OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)	
3		<u> </u>	his sched	ule is completed for school districts only.	
4	Fund	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
5 6		We will be a second of the sec	OP	ERATING EXPENSE PER PUPIL	
7	EXPENDITURES:		<u> </u>	ERATING EXPENSE PER PUPIL	
8	ED	Expenditures 15-22, L114		Total Expenditures	\$ 8,871,894
10	O&M DS	Expenditures 15-22, L150 Expenditures 15-22, L168		Total Expenditures	670,275
_	TR	Experiorures 15-22, L204		Total Expenditures Total Expenditures	589,630. 383,116
12	MR/SS	Expenditures 15-22, L288		Total Expenditures	443,527
13	TORT	Expenditures 15-22, L331		Total Expenditures	563,326
15				Total Expenditures	\$ 11,521,768
16	LESS RECEIPTS/REVENUES OF	R DISBURSEMENTS/EXPENDITURES NOT	APPLICA	BLE TO THE REGULAR K-12 PROGRAM:	
17 18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	<b>s</b> 0
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	
20	TR	Revenues 9-14, L48, Col F		Summer Sch - Transp. Fees from Other Districts (In State)	0
21 22	TR TR	Revenues 9-14, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)	0
23	TR	Revenues 9-14, L50 Col F Revenues 9-14, L52, Col F	1424 1432	Summer Sch - Transp. Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (In State)	0 0
24	TR	Revenues 9-14, L56, Col F		Special Ed - Transp Fees from Other Districts (In State)	
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
26 27	TR TR	Revenues 9-14, L60, Col F Revenues 9-14, L61, Col F		Adult - Transp Fees from Other Districts (In State)	0
28	TR	Revenues 9-14, L62, Col F	1453	Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (Out of State)	0 0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
30	O&M-TR O&M-TR	Revenues 9-14, L149, Col D & F		Adult Ed - Other (Describe & Itemize)	0
31	O&M-TR	Revenues 9-14, L218, Col D,F Revenues 9-14, L219, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary	0
33	O&M	Revenues 9-14, L229, Col D		Federal - Adult Education	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	115,066
35 36	ED ED	Expenditures 15-22, L9, Col K - (G+I) Expenditures 15-22, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K	66,855
37	ED	Expenditures 15-22, L11, Col K - (G+I)	1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	0
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	0
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
40	ED ED	Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition	350
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
44	ED ED	Expenditures 15-22, L25, Col K		Remedial/Supplemental Programs Pre-K - Private Tuition	0
46	ED	Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	0 0
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
48	ED 	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
49 50	ED ED	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	0 0
51	ED	Expenditures 15-22, L32, Col K		Truants Alternative/Optional Ed Progms - Private Tuition	0
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	68,280
53	ED ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	281,817
55	ED	Expenditures 15-22, L114, Col G Expenditures 15-22, L114, Col I	-	Capital Outlay Non-Capitalized Equipment	8,627
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
57	O&M	Expenditures 15-22, L138, Col K	4000	Total Payments to Other Govt Units	0
58 59	O&M ·	Expenditures 15-22, L150, Col G Expenditures 15-22, L150, Col I	-	Capital Outlay Non-Capitalized Equipment	27,118
60	DS	Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units	0
61	DS	Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	250,000
62 63	TR	Expenditures 15-22, L179, Col K - (G+I)	3000	Community Services Tatal Regressive to Other Court Units	0
64	TR TR	Expenditures 15-22, L190, Col K Expenditures 15-22, L200, Col K	4000 5300	Total Payments to Other Govt Units  Debt Service - Payments of Principal on Long-Term Debt	<u>0</u>
65	TR	Expenditures 15-22, L204, Col G	-	Capital Outlay	0
	TR	Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment	0
68	MR/SS MR/SS	Expenditures 15-22, L210, Col K Expenditures 15-22, L212, Col K	1125 1225	Pre-K Programs Special Education Programs - Pre-K	6,282
	MR/SS	Expenditures 15-22, L212, Col K Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
70	MR/SS	Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs	0
	MR/SS	Expenditures 15-22, L218, Col K	1600	Summer School Programs	0
	MR/SS MR/SS	Expenditures 15-22, L274, Col K Expenditures 15-22, L278, Col K	3000 4000	Community Services Total Payments to Other Govt Units	11,631
74		E. P. C.	,,,,,,		
74 75 76				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$ 836,026
76		Q MAC ADA Soom	the Corr	Total Operating Expenses Regular K-12 (Line 14 minus Line 75) eral State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12	10,685,742 1,235.48
78	1	5 MO ADA HOM	36116	Estimated OEPP (Line 76 divided by Line 77)	\$ 8,649.06
79					

	A	В	С	D I E	EI F R
1			R PUPIL (	OEPPI/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)	- <b>,</b>
3			his sched	ule is completed for school districts only.	
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
5 80		¥.2	PI	ER CAPITA TUITION CHARGE	
81				LA CALITA TOTTION CHARGE	
82 83	LESS OFFSETTING RECEIPTS		1414	Decides Terror Fore for a Division Provide (In Otto)	
84	TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$ 0
85	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	2,314
86 87	TR TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
88	TR	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	. 0
89	TR	Revenues 9-14, L54, Col F		CTE - Transp Fees from Other Sources (Out of State)	0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
92		Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443 1444	Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
93	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	255,350
	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	203,299
	ED ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	93,601
_	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
_	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
-	ED-O&M	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	2 227
-	ED-O&M-TR	Revenues 9-14, L95, Col C,D Revenues 9-14, L98, Col C,D,F	1910 1940	Rentals Services Provided Other Districts	3,337
102	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	0
103		Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	0
_	ED-O&M-TR ED-O&M-MR/SS	Revenues 9-14, L131, Col C,D,F Revenues 9-14, L140, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education	376,455 26,253
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	0
107	-	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	1,877
_	ED-O&M-MR/SS ED-O&M	Revenues 9-14, L146, Col C,D,G Revenues 9-14, L147,Col C,D	3365 3370	School Breakfast Initiative Driver Education	19,707
-	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	179,476
111	4	Revenues 9-14, L155, Col C	3610	Learning improvement - Change Grants	0
	ED-O&M-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G Revenues 9-14, L157, Col C,F,G	3660 3695	Scientific Literacy Truant Alternative/Optional Education	0
	ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant	0
	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	0
	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G Revenues 9-14, L162, Col C,F,G	3725 3726	Continued Reading Improvement Block Grant Continued Reading Improvement Block Grant (2% Set Aside)	0
-	ED-0&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	0
	ED-O&M-DS-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C.D.E.F.G	3775 3780	School Safety & Educational Improvement Block Grant Technology - Technology for Success	0
	ED-TR	Revenues 9-14, L166, Col C,D,E,F,G Revenues 9-14, L167, Col C,F	3815	State Charter Schools	0
123	O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	0
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	750
	ED-O&M-TR-MR/SS	Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G	4045 -	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V	0
	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	262,296
	DED-O&M-TR-MR/SS DED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	-	Total Title I Total Title IV	117,053
	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	217,503
133	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G Revenues 9-14, L223, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
13	ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	9,338
	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	0
	1 ED 2 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L260, Col C Revenues 9-14, L261, Col C-G,J	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	0
16	ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	0
$\overline{}$	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	0
	5 ED-TR-MR/SS 6 ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G Revenues 9-14, L265, Col C,F,G	4909 4910	Learn & Serve America	0
16	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	10.941
	9 ED-O&M-TR-MR/SS 0 ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G Revenues 9-14, L269, Col C,D,F,G	4932 4960	Title II - Teacher Quality Federal Charter Schools	10,941 0
17	1 ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	9,727
	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program Other Restricted Revenue from Endoral Sources (Describe & Itamiza)	69,309
17	3 ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
17	5			Total Deductions for PCTC Computation Line 83 through Line 173	\$ 1,858,586
17				Net Operating Expense for Tuition Computation (Line 76 minus Line 175)	8,827,156 987,748
17 17				Total Depreciation Allowance (from page 27, Col I)  Total Allowance for PCTC Computation (Line 176 minus Line 177)	9,814,904
17	<u> </u>	9 Month AD	A (from ti	he GSA Claimable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))	1,235.48
18				Total Estimated PCTC (Line 178 divided by Line 179) *	\$ 7,944.20
18 18		ange based on the data provided. The final ar	nounts wil	be calculated by ISBE	
	Can OLI 177 OTO may di				<u></u>

ESTIMATED INDIRECT COST RATE DATA		res 15-22" tab.)			
Т		res 15-22" tab.)			
T	rthe "Expenditu				
	nter the disburse s within each fund eived funding for whose salaries a	ments/expenditures includec ction that work with specific f a Title I clerk, all other salari re classified as direct costs i	I within the following func ederal grant programs in ies for Title I clerks perfor in the function listed.	tions charged directly to and the same capacity as those rming like duties in that funct	reimbursed from charged to and ion must be
5 Support Services - Direct Costs (1-2000) and (5-2000)					
-	en nombrondere sur	O TELEVIS ORGANISTA ORGANISTA ORGANISTA VERTANISTA ORGANISTA ORGANISTA ORGANISTA ORGANISTA ORGANISTA ORGANISTA			
9 Operation and Mainterfairce of Flatti Services (1, 2, and 25340) 10 Food Services (1-2560) Must be less than (P16, Col E-F, L62)	***************************************	PORTUGUE AND THE PORTUG	262,296		
	mmodities when	determining if a Single	29,664		
1		THE			
$\sqcup$	***************************************		AND THE PROPERTY OF THE PROPER		
14 Data Processing Services (1-2660) and (5-2660)					
_					
7		Restricted Program	rogram	Unrestricted Program	rogram
18	Function	Indirect Costs	Direct Costs 6 742 135	indirect costs	6 742 135
13 instruction 30 Sunnor Services:	3	TO THE		AND THE PROPERTY OF THE PROPER	THE THE PARTY OF T
_	2100		297,695		297,695
22 Instructional Staff	2200		214,945		214,945
_	2300	AND	813,778		611,707
24 School Admin 25 Business:	2400		777,110	AND THE PROPERTY OF THE PROPER	
_	2510	7,048	0	7,048	0
1	2520	52,580	0	52,580	0
	2540	Waster Control of the	893,245	893,245	0
-	2550	UA (MATA)	442,078	***************************************	442,078
30 Food Services	2560		00,001		000,000
32 Central:		manus	man de la companya del la companya de la companya d		######################################
	2610		0		0
-	2620	TO THE PARTY OF TH	0		
	2630	TOTAL CONTINUES OF THE PROPERTY OF THE PROPERT	0	Management of the state of the	0
(O)	2640				
3/ Data Processing Services	2900		0		0
	3000		79,911	AND THE PROPERTY OF THE PROPER	79,911
		59,628	10,292,652	952,873	9,399,407
47		Total Indirect Costs:	59.628	Total Indirect costs:	952.873
43		Total Direct Costs:	10,292,652	Total Direct Costs:	9,399,407
	_	Concession of the Concession o	7001		

		C		-	Ш
	A	Я	<u>ی</u>	۵	
7	REPORT ON		D SERVIC	SHARED SERVICES OR OUTSOURCING	OURCING
-   c	School	Code, Sec	tion 17-1.1 (	Code, Section 17-1.1 (Public Act 97-0357)	(357)
۱		Fiscal Year	ar Ending Ju	Fiscal Year Ending June 30, 2016	
۳ ا				4000	المرادية
2	Complete the following for attempts to improve fiscal efficiency through shared services of outsourcing in the pilot, current and next itseary years.	rvices or oursor	ircing in the pric	r, current and next	iscal years.
9		Wesclin (	Community Uni 13-014-0030-26	Wesclin Community Unit School 13-014-0030-26	
-	Training to the state of the st				
α	Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service,
0.	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
5	Service or Function (Check all that apply)			Barriers to Implementation	(Ulmit text to 200 characters, for additional space use line 33 and 38)
7	Curriculum Planning				
12	╄				
73	-				
14	_	×	×	×	
15	┡	×	×	×	Clinton County Cooperative
9	<u> </u>				
17	Grant Writing				
18	Grounds Maintenance Services			***************************************	
19		×	×	×	Wesclin is part of the Egyptian Trust Insurance Group
20	<u> </u>				
21					
22		***************************************	***************************************		
23	Personnel Recruitment			THE PROPERTY OF THE PROPERTY O	
24	Professional Development	×	×	×	Share Expenses with ROE 13 Schools
25	Shared Personnel				
56	<u> </u>	×	<b>X</b>	×	Belleville Area Special Ed Cooperative
27		×	×	×	St. Clair County KOE sponsored program / SAFB
28					III: - :- O - : : Note :: - :
59	Technology Services	×	×	×	Illinois century network
30	_				2. Cl-i- DDC
31	Vocational Education Cooperatives	×	×	×	St. Ciair Kus
32	All Other Joint/Cooperative Agreements				
33	Other	***************************************	***************************************	***************************************	
34					
32	Additional space for Column (D) - Barriers to Implementation:				
37 38					
8 8	Additional chase for Column (F) - Name of IFA				
4					
42	$\mathbf{T}$				
43					

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17:1, 5 of the School Code)	ΤΞ		greenechtssandischen		School District Name: RCDT Number:	Wesclin Community 13-014-0030-26	Wesclin Community Unit School District 13-014-0030-26
		Actual	Actual Expenditures, Fiscal Year 2016	ır 2016	Budgetec	Budgeted Expenditures, Fiscal Year 2017	ear 2017
		(10)	(20)	TOTAL THE	(10)	(20)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	172,441		172,441	177,149		177,149
2. Special Area Administration Services	2330	0		0	ALLEAN AND THE		0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	5,751	0	5,751	AND THE PROPERTY OF THE PROPER		0
5. Internal Services	2570	0	To a	0			0
6. Direction of Central Support Services	2610	0		0			0
<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	s required			0			0
8. Totals		178,192	0	178,192	177,149	0	177,149
Percent Increase (Decrease) for FY2017 (Budgeted) over 9. FY2016 (Actual)	d) over		8				-1%

# CERTIFICATION

Lecrify that the amounts shown above as "Actual Expenditures, Fiscal Year 2016" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2016. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2017" agree with the amounts on the budget adopted by the Board of Education.

Date	Contact Telephone Number	check one box below.	lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, ver resolution must be adopted no later than June 30.	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 12, 2016 to ensure inclusion in the Fall 2016 report, postmarked by January 13, 2017 to ensure inclusion in the Fall 2017 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.	The district will amend their hadget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.
Signature of Superintendent	Contact Name	If line 9 is greater than 5% please check one	The District is ranked by ISBE in the lowest 25th psubsequent to a public hearing. Waiver resolution	The district is unable to waive the limitation by bos 3.25g. Waiver applications must be postmarked t 2017 report, or postmarked by August 11, 2017 to www.isbe.net/isbewaivers/default.htm.	The district will amond their budget to become in
	Avenue	If lin			

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

FUND	PAGE	ROW	DESCRIPTION	AMOUNT
ED	10	81	Other District/School Activity Revenue *Before/After School Child Care	109,684
ED	11	107	Other Local Revenues *Other	16,032
O&M	11	107	Other Local Revenues *Other	2,866
ED	12	1.71	Other Restricted Revenue from State Sources *State Library Grant	750
ED	13	227	CTE-Other *Title IIC Secondary - CTE Perkins	9,338
ED	15	41	Other Support Services - Pupils *Art Supplies	6,634
DS	18	165	Debt Services - Other *Bond Fees	500

#### Reference Pages.

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

#### [Please insert files above]

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

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

	<	α	C	O	Ш	Ш	9	т
	HIO N		L FINANCIAL REPORT (AFR) SUMMARY INFORMATION IN in the School Code, Section 17-1 (105 ILCS 5/17-1)	JMMARY INFORMATIO 17-1 (105 ILCS 5/17-1)	No			
-	is the Annual Einancial Renort (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction"	reflects that a "deficit reduc	tion plan" is required as c	alculated below, then the	school district is to complete	e the "deficit reduction		
C	Instructions. It the primary manages to provide a state of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2017 annual budget to be amended to include a "deficit reduction plan" and narrative.	nois State Board of Educati plan" and narrative.	ion (ISBE) within 30 days a	after accepting the audit n	eport. This may require the	FY2017 annual		
۷ «	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	guidelines and format in the solutures (line 8) by an armoding, the district must adologing, the district must adologing, the district must adologing the district must be districted to the district must be districted to the district must be districted to the distric	e School District Budget F ount equal to or greater th ot and submit an original b	orm 50-36. A plan is req an one-third (1/3) of the e udget/amended budget w	format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result s) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending tt must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to	nds listed below result . That is, if the ending ficit reduction plan" to		
	DE	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	SUMMARY INFORMATION - Operating Funds Onl must be completed to generate the following calculation)	Derating Funds On ne following calculation	lly (			
4	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL		
Ω (	<del>-</del>	8 661 555	679.463	452,504	71,078	9,864,600		
٥١	Direct Revenues	8.871.894	670,275	383,116		9,925,285		
-   a	1	(210,339)	9,188	69,388	71,078	(60,685)		
၁ တ	+	345,532	829,255	797,672	1,172,990	3,145,449		
위								
=			Unbalanced - how	/ever, a deficit redu	Unbalanced - however, a deficit reduction plan is not required at this time.	ired at this time.		
12								
13								

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

DISTRICT/JOINT AGREEMENT NAME RCDT NUMBER  Wesclin Community Unit School Dis 13-014-0030-2	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER  066.004582
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)  Jennifer Filyaw	NAME AND ADDRESS OF AUDIT FIRM  Rice Sullivan, LLC  3121 North Illinois Street, Suite A
ADDRESS OF AUDITED ENTITY	Swansea IL 62226
(Street and/or P.O. Box, City, State, Zip Code)	E-MAIL ADDRESS: bdixon@rsco.net
699 Wesclin Road Trenton IL 62293	NAME OF AUDIT SUPERVISOR BIII R. Dixon, CPA
	CPA FIRM TELEPHONE NUMBER FAX NUMBER 618-233-0186 FAX NUMBER

THE FOLLOWII	NG 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 <i>Government Auditing Standards</i> 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 FOLLOV	VING 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)

#### SINGLE AUDIT INFORMATION CHECKLIST

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

1. Signed copies of audit opinion letters have been included with audit package submitted to ISBE. 2. All opinion letters use the meast current audit flanduage and formatting as mandated in SAS 115/SAS 117 and other pronouncements. 3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate. 1-For three from that are not applicable, "MAY or similar language has been indicated. 4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA). 1-Forgrams funded through ARRA are identified separately in SEFA 1-Forgrams turded through ARRA are identified separately in SEFA. 2-Verify or reconcile on reconciliation worksheet. 3-Verify or reconcile on reconciliation worksheet. 4-Verify or reconcile on reconciliation worksheet. 4-Verify or reconcile on reconciliation worksheet. 5-The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11. It should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.  Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES. 7-Compte such package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.  SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS. 3-REPORTINES OF FEDERAL AWARDS. 4-REPORTINES OF FEDERAL AWARDS. 4-REPORTINES OF FEDERAL AWARDS. 5-REPORTINES OF FEDERAL AWARDS. 5-REPORTINES OF FEDERAL AWARDS. 6-REPORTINES OF FEDERAL AWARDS. 6-REPORTINES OF SEPENDITURES OF FEDERAL AWARDS. 7-REPORTINES OF SEPENDITURES OF FEDERAL AWARDS. 7-REPORTINES OF SEPENDITURES OF FEDERAL AWARDS. 7-REPORTINES OF SEPENDITURES OF SE
A. ALL Federal rovenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).   Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA   - Verify or reconcile on reconciliation worksheet.   S. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA   - Verify or reconcile on reconciliation worksheet.   S. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11.   It should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR accounts 4210 - 4299.   Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.   7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.   SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS   8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs   Program name includes AfraRA - "prenumbers are listed   9. All prior year's projects are included and reconciled to final FRIS report amounts.   10. All current year's projects are included and reconciled to most recent FRIS report filed.   11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.   12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):   Project year runs from October 1 to September 30, so projects will cross fiscal year;   This means that audited year revenues will include funds from both the prior-year and current year project.   13. Each CNP project should be reported on separate line (one line per project year program by project year.   15. Total CNP Revenue amounts as consistent
- Verify or reconcile on reconcilation worksheet.  6. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11. It is hould not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299. Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.  7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersconville, Indiana.  8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name includes "ARRA -" prefix - Program name includes and reconciled to final FRIS report amounts.  9. All prior year's projects are included and reconciled to final FRIS report amounts.  10. All current year's projects are included and reconciled to final FRIS report amounts.  11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year;  This means that audited year revenues will include funds from both the prior year and current year project.  13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts swarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts swarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash Com
G. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11. It should not be included in the Statement of Revenues Received (REVENUES 9±14) within the AFR Accounts 4210 - 4299.  Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.  7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.  SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs - Program name includes "ARRA -" prefix - Correct ARRA CFD and ISBE program numbers are listed  9. All prior year's projects are included and reconciled to final FRIS report amounts.  10. All current year's projects are included and reconciled to most recent FRIS report filed.  11. Including reciept/revenue and expenditure/disbursement amounts.  11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year.  This means that audited year revenues will include funds from both the prior year and current year projects.  13. Each CNP project should be reported on separate line (one line per project year program by project year.  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash Commodities on the SEFA (CFDA 10.55).  18. The value is de
Schedule OF EXPENDITURES OF FEDERAL AWARDS
8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs Program name includes "ARRA -" prefix Correct ARRA CFDA and ISBE program numbers are listed  9. All prior year's projects are included and reconciled to final FRIS report amounts. Including reciept/revenue and expenditure/disbursement amounts.  10. All current year's projects are included and reconciled to most recent FRIS report filed. Including revenue and expenditure/disbursement amounts.  11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Curren-lyaer Chila Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects.  13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  18. The value is determined from the following, with each item on a separate line:  19. Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  10. Total commodities: Commodities information for non-cash illems received through Other Food Services  10. Districts should track separately through year, no specific report available from ISBE  10. Verify Non-Cash Commodities amount to ISBE web site: http://www.isbe.net/business.htm.  11. The wocommodi
- Program name includes "ARRA -" prefix - Correct ARRA CFDA and ISBE program numbers are listed  9. All prior year's projects are included and reconciled to final FRIS report amounts Including reciept/revenue and expenditure/disbursement amounts.  10. All current year's projects are included and reconciled to most recent FRIS report filed Including revenue and expenditure/disbursement amounts.  11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year, This means that audited year revenues will include funds from both the prior year and current year projects.  13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  - The value is determined from the following, with each item on a separate line:  • Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site) Total commodities and through year, no specific report available from ISBE.  • Non-Cash Commodities amount to ISBE web site: http://www.isbe.net/business.htm.  • Non-Cash Commodities amount through ODF rest Fruits should track through year)  • The two commodity programs should be reported on separate lines on the SEFA.  • Verify Non-Cash Commodities amount through DOF refs Firsh Fruits should track through year
<ul> <li>Including reciept/revenue and expenditure/disbursement amounts.</li> <li>10. All current year's projects are included and reconciled to most recent FRIS report filed.         <ul> <li>Including revenue and expenditure/disbursement amounts.</li> </ul> </li> <li>11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.</li> <li>12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year;</li></ul>
- Including revenue and expenditure/disbursement amounts.  11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects.  13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  18. The value is determined from the following, with each item on a separate line:  19. *Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  10. *Total commodities: A PAL Allocated + P Processing Deductions + Total Bonus Allocated  10. *Verify Non-Cash Commodities amount on ISBE web site: http://www.isbe.net/business.htm.  10. *Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services  11. *Dispartment of Defense Fresh Fruits and Vegetables (District should track through vear)  12. *The two commodity programs should be reported on separate lines on the SEFA.  13. *Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm.  14. *Totals have been calculated for Federal revenue and expenditure amounts (Column totals).  15. *Verify Non-Cash Commodities amount through Dob Fresh Fruits and
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.  12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects.  13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  18. The value is determined from the following, with each item on a separate line:  19. Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  19. Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  19. Verify Non-Cash Commodities: Commodities information for non-cash litems received through Other Food Services  19. Districts should track separately through year, no specific report available from ISBE  19. Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm.  20. Department of Defense Fresh Fruits and Vegetables (District should track through year)  19. The two commodity programs should be reported on separate lines on the SEFA.  19. Verify Non-Cash Commodities amount through Dob Fresh Fruits and Vegetables on ISBE web site. http://www.isbe.net/business.htm.  21. Amounts verified for Fresh Fruits and Vegetables cash grant program (
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  - The value is determined from the following, with each item on a separate line:  * Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  Total commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  * Non-Cash Commodities: Commodities amount on ISBE web site: http://www.isbe.net/business.htm.  * Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services  Districts should track separately through year; no specific report available from ISBE  Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm.  * Department of Defense Fresh Fruits and Vegetables (District should track through year)  - The two commodity programs should be reported on separate lines on the SEFA.  Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: http://www.isbe.net/business.htm.  * Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240)  CFDA number: 10.582  18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).  19. Obligations and Encumbrances are included where appropriate.  20. FINAL STATUS amounts are calculated, where appropriate.  21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
22. All programs tested (not just Type A programs) are indicated by either all of (in) of the SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.  Including, but not limited to:
24. Basis of Accounting 25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)  ARRA funds are listed separately from "regular" Federal awards
SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. All Summary of Auditor Results questions have been answered.  30. All tested programs are listed.
31. Correct testing threshold has been entered. Title 2 CFR §200.518
Findings have been filled out completely and correctly (if none, mark "N/A").
<ul> <li>32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding, with finding numbers in correct format.</li> <li>32. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.</li> <li>33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).</li> <li>34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings</li> </ul>
and should be reported separately, even if both are on same program).
<ul> <li>35. Questioned Costs have been calculated where there are questioned costs.</li> <li>36. Questioned Costs are separated by project year and by program (and sub-project, if necessary).</li> </ul>
37. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.
<ul> <li>Should be based on actual amount of interest earned</li> <li>Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding</li> </ul>
38. A CORRECTIVE ACTION PLAN has been completed for each finding.  - Including Finding number, action plan details, projected date of completion, name and title of contact person

#### **RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

#### TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-8, Line 7		\$	697,500
Flow-through Federal Revenu Revenues 9-14, Line 112	es Account 2200		
Value of Commodities Indirect Cost Info 30, Line 1	1	***************************************	29,664
Less: Medicaid Fee-for-Service Revenues 9-14, Line 271	Account 4992	***************************************	(69,309)
AFR TOTAL FEDERAL REVE	NUES:	\$	657,855
ADJUSTMENTS TO AFR FEDERA	AL REVENUE AMOUNTS:		
Reason for Adjustment:			
***			
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			***********
ADJUSTED AFR FEDERAL REV	ENUES	\$	657,855
Total Current Year Federal Rev Federal Revenues	venues Reported on SEFA: Column D		
Adjustments to SEFA Federa	I Revenues:		
Reason for Adjustment:			
			~~~~
	ADJUSTED SEFA FEDERAL REVENUE:	\$	_
	DIFFERENCE.	\$	657.855

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Wesclin Community Unit School District No. 3 Year Ending June 30, 2016 13-014-0030-26

		ISBE Project #	Receipts/Revenues	Revenues	Expenditure/D	Expenditure/Disbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/14-6/30/15	7/1/15-6/30/16	7/1/14-6/30/15	7/1/15-6/30/16	Encumb.	Status	\$
Major Program Designation	€)	(8)	(5)	(a)	(1)	Ξ)	(5)	(5)	(3)
									***************************************
									***************************************
	£								

 <sup>(</sup>M) Program was audited as a major program as defined by Title 2 CFR §200.518.

# The accompanying notes are an integral part of this schedule.

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

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

Year Ending June 30, 2016

#### Note 1: Basis of Presentation<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wesclin Community Unit School District No. 3 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: Subrecipients<sup>6</sup>

Of the leueral experionates presented in the schedule, weschin community offic school district No. 3 provided rederal awards to subracipients as follows:

	Federai	Amount Provided to
Program Title/Subrecipient Name	CFDA Number	Subrecipients
	4	
		en de la comita comita de la dela dela dela dela dela dela de
Note 3: Non-Cash Assistance The following amounts were expended in the form of non-cash assistance I included in the Schedule of Expenditures of Federal Awards: NON-CASH COMMODITIES (CFDA 10.555)**: OTHER NON-CASH ASSISTANCE	by Wesclin Communi	ty Unit School District No. 3 and are
Note 4: Other Information		
Insurance coverage in effect paid with Federal funds during the fiscal year:		
Property		-
Auto		<u>.</u>
General Liability		_
Workers Compensation		_
Loans/Loan Guarantees Outstanding at June 30:		·
District had Federal grants requiring matching expenditures		_
	(Yes/No)	

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

<sup>&</sup>lt;sup>5</sup> 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.

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 the schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided 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)

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

	SECTION I - SUMMARY OF AUDITOR'S	RESULTS	
FINANCIAL STATEMENTS			
Type of auditor's report issued:			
	(Unmodified, Qualified, Adverse, Disclaimer)		
INTERNAL CONTROL OVER FIN	ANCIAL REPORTING:		
Material weakness(es) identified	?	YES None I	Reported
Significant Deficiency(s) identifies be material weakness(es)?	ed that are not considered to .	YES None I	Reported
Noncompliance material to finan	ncial statements noted?	YESNO	
FEDERAL AWARDS INTERNAL CONTROL OVER MA • Material weakness(es) identified		YESNone	Reported
Significant Deficiency(s) identified be material weakness(es)?	ed that are not considered to	YESNone	Reported
Type of auditor's report issued on	compliance for major programs:	(Unmodified, Qualified, Adverse,	Disclaimer <sup>7</sup> )
		(0111110411104)	,
Any audit findings disclosed that a	are required to be reported in		
accordance with Title 2 CFR §200		YES NO	
IDENTIFICATION OF MAJOR PE	ROGRAMS: <sup>8</sup>		
CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>		
Dollar threshold used to distinguis	sh between Type A and Type B programs:		<u> </u>
Auditee qualified as low-risk audi	tee?	YESNO	

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."

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

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

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.

#### Wesclin Community Unit School District No. 3 13-014-0030-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

	SECT	ION II - FINANCIAL STA	TEMENT FINDINGS	
1. FINDING NUMBER: <sup>11</sup>	2016- 001	2. THIS FINDING IS:	X New	Repeat from Prior Year? Year originally reported?
exceed budgeted expend	itutes, Chapter 10 ditures and transfe	ers for any fund. During	the year ended Ju	at total expenditures and transfers not une 30, 2016 the Educational Fund, ures and/or transfers in excess of
4. Condition Actual expenditures and/	or transfers excee	eded budgeted amount	S.	
5. Context12 The Educational Fund, C transfers in excess of bu		aintenance Fund and Fi	re Prevention & Sa	afety Fund had expenditures and/or
6. Effect Actual expenditures and	or transfers exce	eded budgeted amount	S.	
7. Cause The District did not incre	ase the provision	for contingencies budg	eted items.	
8. Recommendation Recommendation that the any unexpected expending		uture, should increase t	the provision for co	entingencies line item in order to cover
9. Management's response <sup>1</sup> The District will monitor		enditures more diligenti	y.	
For ISBE Review		Resolution Criteria Code	Number	

Disposition of Questioned Costs Code Letter

Initials:

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.).

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.

<sup>&</sup>lt;sup>13</sup> See Title 2 CFR §200.521 *Management decision* for additional guidance on reporting management's response.

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2016

	SECTION III - FE	EDERAL AWARD FINDIN	GS AND QUESTION	ED COSTS
1. FINDING NUMBER: <sup>14</sup>	2016- <u>N/A</u>	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name ar	nd Year:			
4. Project No.:	**************************************		5. CFDA N	lo.:
6. Passed Through: 7. Federal Agency:				
8. Criteria or specific require	ement (including stat	utory, regulatory, or other	citation)	
9. Condition <sup>15</sup>				
10. Questioned Costs <sup>16</sup>				
11. Context <sup>17</sup>				
12. Effect		Magazini Para da Santa da San		
13. Cause			and the second of the second o	
14. Recommendation				
15. Management's respons	e <sup>18</sup>			
For ISBE Review  Date  Initials:		Resolution Criteria Code Disposition of Questione		

<sup>&</sup>lt;sup>14</sup> See footnote 11.

<sup>&</sup>lt;sup>15</sup> Include facts that support the deficiency identified on the audit finding.

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

See footnote 12.

To the extent practical, indicate when management does not agree with the finding, questioned cost, or both. See Notes to Financial Statements.

#### Wesclin Community Unit School District No. 3 13-014-0030-26 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2016

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

**Finding Number** 

Condition

Current Status<sup>20</sup>

NONE

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

<sup>&</sup>lt;sup>19</sup> Explanation of this schedule - Title 2 CFR §200.511 (b)

<sup>&</sup>lt;sup>20</sup> Current Status should include one of the following:

A statement that corrective action was taken

<sup>·</sup> 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.

# CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup> Year Ending June 30, 2016

#### **Corrective Action Plan**

Finding No.: 2016- 001

Condition:

The Illinois Compiled Statutes, Chapter 105, Section 5, Paragraph 17-1, requires that total expenditures and/or transfers not exceed budgeted expenditures and/or transfers for any fund. During the year ended June 30, 2016, the Educational Fund, Operations and Maintenance Fund and Fire Prevention & Safety Fund had expenditures and/or transfers in excess of budget.

Plan:

See Management's response below.

Anticipated Date of Completion:

Fiscal Year 2017

Name of Contact Person:

Jennifer Filyaw, Superintendent

Management Response:

The District will monitor the budgeted expenditures more diligently.

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