#### Sesser-Valier Community Unit School District No. 196 Sesser, Illinois

ANNUAL FINANCIAL REPORT

June 30, 2016

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#### INDEPENDENT AUDITORS' REPORT

September 6, 2016

Members of the Board of Education Sesser-Valier Community Unit School District No. 196 Sesser. Illinois 62884

#### Report on the Financial Statements

We have audited the accompanying financial statements as shown on pages 5 through 22 of the Annual Financial Report (AFR) of Sesser-Valier Community Unit School District No. 196 (District), which comprise the Statement of Assets and Liabilities Arising from Cash Transactions, of each fund and account group as of June 30, 2016, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements.

#### 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. 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.

#### **Auditors' Responsibility**

Our responsibility is to express opinions 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 of 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 auditors' 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 Sesser-Valier Community Unit School District No. 196 on the basis of the 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 meet the requirements of the Illinois State Board of Education. 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Sesser-Valier Community Unit School District No. 196 as of June 30, 2016, and the respective changes in financial position 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.

#### **Qualified Opinion**

In our opinion, except for the effects of the omissions described in the "Basis for Qualified Opinion" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of Sesser-Valier Community Unit School District No. 196 as of June 30, 2016, and their respective revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions of the Illinois State Board of Education described in Note #1.

#### **Other Matters**

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sesser-Valier Community Unit School District No. 196's basic financial statements. The Schedule of Changes in Activity Funds and Pension Information Schedules listed as Other Information in the table of contents and the information presented on AFR pages 2 through 4, AFR pages 23 through 33 and AFR page 36 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary schedules on AFR pages 23 through 27 and the itemization schedule on AFR page 33 are the responsibility of management and were derived from and relate 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules on AFR pages 23 through 27 and the itemization schedule on AFR page 33 are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Schedule of Changes in Activity Funds and Pension Information Schedules listed as Other Information in the table of contents, and the information presented on AFR pages 2 through 4, AFR pages 28 through 32 and AFR page 36 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 September 6, 2016, on our consideration of Sesser-Valier Community Unit School District No. 196'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 Sesser-Valier Community Unit School District No. 196's internal control over financial reporting and compliance.

Respectfully submitted,

Glaar & Shuffett Led

Centralia, Illinois

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# INDEPENDENT AUDITORS' 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

September 6, 2016

Members of the Board Sesser-Valier Community Unit School District No. 196 Sesser, Illinois 62884

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group of Sesser-Valier Community Unit School District No. 196 (District) as of June 30, 2016, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 6, 2016. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects of omitted disclosures required by Governmental Accounting Standards Board Statement 45, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions, on the basis of financial reporting provisions of the Illinois State Board of Education, which is comprehensive basis of accounting other than generally accepted accounting principles.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sesser-Valier Community Unit School District No. 196'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 the Sesser-Valier Community Unit School District No. 196's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District'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 over financial reporting 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

As part of obtaining reasonable assurance about whether Sesser-Valier Community Unit School District No. 196's financial statements are free of 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Hase + Shuffett Ltd

Centralia, Illinois

#### SESSER-VALIER COMMUNITY UNIT SCHOOL DISTRICT NO. 196 NOTES TO FINANCIAL STATEMENTS June 30, 2016

#### NOTE 1--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

The 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 is 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 meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity, which would exercise such oversight, which would result in the District being considered a component unit of the entity.

#### 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 balances, revenues and expenditures. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. 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:

#### 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. The financial statements, which focus on the measurement of spending and determination of changes in financial position rather than upon net income determination, reflect the cash basis of accounting.

#### NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Funds--The General Fund, which consists of the Educational Fund and the Operations and Maintenance 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. Special Education is included in these funds.

Special Revenue Funds--The Transportation Fund, the Illinois Municipal Retirement Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

<u>Debt Service Fund</u>--The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

<u>Capital Projects Fund</u>—The Capital Projects Fund and Fire Prevention and Safety Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

#### 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.

The Agency Funds (Student Activity Funds) account 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 organizations are equal to the assets.

#### Governmental Funds-Measurement Focus

The financial statements of all governmental 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 disbursements 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 General 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 are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. 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.

#### NOTE 1-SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 paid are recognized in the accounts and how they are reported in 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

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, GASB 34 statements are not presented.

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 is prepared for all governmental fund types and for the expendable trust fund 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 105ILCS 5/1B-13 of the Illinois Compiled Statutes. The budget was adopted on September 14, 2015, and amended on June 13, 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 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 disbursed and the means of financing them.

#### NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an initial maturity of twelve months or less. Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

#### F. <u>Investments</u>

Investments are stated at cost. The District has adopted a formal written investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which investments are made must be approved by the Board of Education. The District is authorized to invest in securities permissible by the Illinois School Code.

#### G. General Fixed Assets

General Fixed Assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. The District has a capitalization policy of \$500. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge), and for fiscal year 2016 totaled \$295,773. Depreciation is computed using the straight-line method with lives established by the Illinois State Board of Education.

Buildings	50 Years
Improvements	20 Years
Equipment	10 Years
Transportation Equipment	5 Years
Food Service Equipment	10 Years

#### NOTE 1--SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### H. Inventories

The District does not maintain inventories that would be material to the financial statements. Inventories are expensed as they are purchased.

#### I. Compensated Absences

Employees of the District are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. It is impracticable to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The District's policy is to recognize the costs of compensated absences when paid to employees.

#### J. Use of Estimates

The preparation of financial statements in conformity with the other comprehensive basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the period. Actual results could differ from those estimates.

#### 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. Property taxes collected during the fiscal year ended June 30, 2016, represented the 2014 levy that was approved by the Board on December 8, 2014. The 2015 levy, which will be collected in fiscal year 2017, was adopted by the Board on December 14, 2015. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on June 1, and September 1. The District receives significant distributions of tax receipts approximately one month after the County collects the taxes, which is usually in July and October. Taxes are delinquent after these dates. The following are the actual rates levied per \$100 of assessed valuation:

		Actual				
<u>Fund</u>	<u>Maximum</u>	<u>2012 Levy</u>	2013 Levy	2014 Levy	2015 Levy	
Educational	4.0000	1.8151	1.8909	1.8873	1.8863	
Operations and Maintenance	0.7500	0.4670	0.4866	0.4857	0.4851	
Transportation	0.0000	0.2233	0.2326	0.2321	0.2318	
Working Cash	0.0500	0.0448	0.0466	0.0465	0.0463	
Fire Prevention	0.1000	0.0448	0.0467	0.0466	0.0466	
Municipal Retirement	Unlimited	0.2666	0.2778	0.2773	0.2769	
Social Security	Unlimited	0.3375	0.3544	0.3538	0.3519	
Tort Immunity	Unlimited	0.5784	0.6026	0.6014	0.6006	
Special Education	0.8000	0.0344	0.0359	0.0359	0.0358	
Debt Service	Unlimited	0.4608	0.4685	0.4396	0.4678	
		4.2753	4.4426	4,4062	4.4291	

#### 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. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

#### 2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational Fund, Transportation Fund, Capital Projects Fund and Fire Prevention and Safety Fund. At June 30, 2016, revenue received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$62,041. This balance is included in the financial statements as reserved in the Fire Prevention and Safety Fund.

#### 3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. At June 30, 2016 expenditures disbursed from federal grants exceeded the revenues received for those specific purposes resulting in no restricted balance.

#### 4. 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 restricted fund balance \$173,230. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

#### NOTE 3--FUND BALANCE REPORTING (CONTINUED)

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only 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.

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 \$370,542. This amount is shown as unreserved in the Educational Fund (\$358,454) and in the Operations & Maintenance Fund (\$12,088).

#### D. Assigned Fund Balance

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, Transportation and Working Cash Funds.

#### F. Regulatory - Fund Balance Definitions

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 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 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.

#### NOTE 3--FUND BALANCE REPORTING (CONTINUED)

Generally Accepted Accounting Principles Regulatory Basis

							Financial	Financial
Fund	Nonspenda	ble	Restricted	Committed	Assigned	Unassigned	Statements-	Statements-
	_						Reserved	Unreserved
Educational	\$	0	\$ 0	\$358,454	\$ 0	\$1,335,328	\$ 0	\$1,693,782
Operations &						·		
Maintenance		0	0	12,088	0	400,027	0	412,115
Debt Service		0	69,212	0	0	0	0	69,212
Transportation		0	0	0	0	121,586	0	121,586
Municipal								
Retirement		0	299,729	0	0	0	173,230	126,499
Capital Projects		0	537,557	0	0	0	0	537,557
Working Cash		0	0	0	0	547,514	0	547,514
Tort Liability		0	416,755	0	0	0	0	416,755
Fire Prevention								
and Safety		0	87,871	0	0	0	62,041	25,830

#### 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.

#### **NOTE 4--CASH AND INVESTMENTS**

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 IICS 235/2 and 6); and Section 8-7 of the School Code.

#### Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District does have a deposit policy for custodial credit risk. As of June 30, 2016, the District's bank balances (checking, money market accounts and certificates of deposit totaling \$3,901,787 (book balance \$3,743,630) were fully insured or collateralized. The collateral was held by a third party in the name of the District.

As of June 30, 2016, the District's investments were as follows:

	Fair
	<u>Value</u>
Illinois Funds	\$22,108
Illinois School District Liquid	
Asset Fund Plus	<u>420,383</u>
	<u>\$442,491</u>

#### Custodial Audit Risk - Investments:

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

#### NOTE 4--CASH AND INVESTMENTS (CONTINUED)

The Illinois Funds Money Market Fund (formerly known as IPTIP) is a money market fund created in 1975 by the Illinois General Assembly. Its primary purpose is to provide the Public Treasurer and other custodians of public funds with an alternative investment vehicle which enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 105% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency.

The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore no collateral is identified with each individual participant's account.

#### NOTE 5--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Ва	ginning dance -01-15	Additi	ions_	Delet	ions	Ending Balance06-30-16
Capital Assets, Not Being Depreciated:  Land	\$	26 157	\$		\$		\$26.157
Construction in Progress	Ф	26,157	Þ	-	Ð	_	\$26,157
Total Capital Assets, Not							
Being Depreciated		26,157		-			26,157
Capital Assets Being Depreciated:							
Land Improvements	2	42,265				-	242,265
Buildings and Improvements		36,042		8-		-	8,336,042
Other Equipment	2,6	34,328	21,	305		-	2,655,633
Transportation Equipment		66,981	25,	097		-	192,078
Food Service Equipment		<u>41,106</u>	35,	<u>956</u>		-	77,062
Total Capital Assets, Being							
Depreciated	11,4	20,722	82,	358		-	11,503,080
Less Accumulated Depreciation for:							
Land Improvements	1	24,269	6,	157		-	130,426
Buildings and Improvements	4,0	14,949	173,	550		-	4,188,499
Other Equipment	2,2	08,567	95,	033		-	2,303,600
Transportation Equipment	- 1	33,930	17,	069		-	150,999
Food Service Equipment		14,763	3,	964			18,727
Total Accumulated Depreciation	_6,4	96,478	295,	773		-	6,792,251
Total Capital Assets, Being							
Depreciated, Net	4,9	24,244	(213,	415)		-	4,710,829
Total Capital Assets, Net	\$4,9	50,401	\$(213,	415)	\$	_	\$4,736,986

#### **NOTE 6 -- LEASE COMMITMENTS**

The District has an operating lease with Xerox for copiers as follows:

Date of Lease 7-14-2015
Term 3 years
Rental \$1,449/Month

Rent expense for the year ended June 30, 2016 - \$17,388.

Minimum future rental payments for the copiers for the next five years are as follows:

Total Minimum

Future Rental Payments \$34,776

#### NOTE 7--POSTEMPLOYMENT BENEFIT PLANS

The School District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), and a postemployment Health Care Plan - Teacher Health Insurance Security (THIS) Fund.

#### TEACHERS' RETIREMENT SYSTEM

#### Plan description

The employer participates in the Teachers' Retirement System of Illinois. 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.

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 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 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.

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 \$1,151,439 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. This contribution rate is specified by statute. Contributions for the year ended June 30, 2016 were \$18,649 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 \$164,316 were paid from federal and special trust funds that required employer contributions of \$59,253. These contributions are deferred because they were paid after the June 30, 2015 measurement date.

Early 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 \$-0- 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 reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its 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 liability	\$ 1,549,286
State's proportionate share of the net pension liability associated with the employer	21,825,270
Total	\$23,374,556

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 .0023649589 percent, which was an increase (decrease) of .0023559179 from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the employer recognized pension expense of \$1,151,439 and revenue of \$1,151,439 for support provided by the state. At June 30, 2016, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	Resources
Difference between expected and actual experience	\$ 576	\$ 1,698
Net difference between projected and actual earnings		
on pension plan investments	30,683	54,251
Changes of assumptions	21,425	2
Changes in proportion and differences between employer		
contributions and proportionate share of contributions	4,604	45,712
Employer contributions subsequent to the measurement date	<u>377,950</u>	
Total	<u>\$435,238</u>	\$101,661

\$377,950 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	\$(18,689)
2018	(18,689)
2019	(18,689)
2020	11.694

#### **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 7.75 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.

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:

	Target	Long-Term Expected
Asset Class	Allocation	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%
	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 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 were 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 total 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 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 proportionate share of the net position liability	\$1,914,538	\$1,549,286	\$1,249,770

#### TRS fiduciary net position

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

#### TEACHERS' HEALTH INSURANCE SECURITY FUND

#### THIS Fund employer contributions

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 vison, 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.

The State Employee 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. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with 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 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 THIS Fund from active members which were 1.07 percent of pay during the year ended June 30, 2016. State of Illinois contributions were \$34,166 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 \$25,545 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."

#### ILLINOIS MUNICIPAL RETIREMENT FUND

#### Plan description

The District'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 District'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 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 (and all District 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 may 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.

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

Retirees or beneficiaries currently receiving benefits	37
Inactive plan members entitled to but not yet receiving benefits	19
Active plan members	27
Total	83

#### **Contributions**

As set by statute, 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 District's annual required member contribution rate for calendar year 2015 was 13.04 percent. For the fiscal year ended June 30, 2016, the District contributed \$83,119 to the plan. The District 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### Net pension liability

The District'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 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- 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 years2011 to 2013.
- 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:

		Long-Term
	Portfolio	Expected
	Target	Real Rate
Asset Class	Percentage	of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

#### Single Discount Rate

A Single Discount Rate of 7.45% 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 contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.45%.

#### Changes in the net pension liability

	_	Total Pension Liability (A)		an Fiduciary let Position (B)		et Pension Liability (A) - (B)
Balances at December 31, 2014	\$	4,255,989	\$	3,901,567	\$	354,422
Changes for the year:						
Service Cost		75,690		-		75,690
Interest on the Total Pension Liability		312,425		•		312,425
Changes of Benefit Terms		-		•		-
Differences Between Expected and Actual						
Experience of the Total Pension Liability		114,890		-		114,890
Changes of Assumptions		5,236		-		5,236
Contributions - Employer		-		83,772		(83,772)
Contributions - Employees		-		28,917		(28,917)
Net Investment Income		-		19,177		(19,177)
Benefit Payments, including Refunds						
of Employee Contributions		(245,211)		(245,211)		-
Other (Net Transfer)	_	<u> </u>		107,845	_	(107,845)
Net Changes	_	263,030	_	(5,500)	_	268,530
Balances at December 31, 2015	<u>\$</u>	4,519,019	\$	3,896,067	<u>\$</u>	622,952

#### Sensitivity of the net pension liability to changes in the discount rate

The following presents the plan's net pension liability, calculated using a single discount rate of 7.45 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage point higher:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Net pension liability/(asset)	\$1,192,771	\$622,952	\$154,636

## Pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions

For the year ended June 30, 2016, the District recognized pension expense of \$83,119. At June 30, 2016, the District's deferred outflows of resources and deferred inflows of resources related to pensions derive from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources		In	eferred flows of esources
Deferred Amounts to be Recognized in Pension Expense in Future Periods Differences between expected and actual experience	\$	82,353	\$	12,092
Changes of assumptions		78,888		•
Net difference between projected and actual earnings on pension plan investments		249,604	_	-
Total Deferred Amounts to be recognized in pension expense in future periods		410,845	_	12,092
Pension Contributions made subsequent to the Measurement Date		41,591	_	-
Total Deferred Amounts Related to Pensions	\$	452,436	\$	12,092

Amounts shown above as deferred outflows of resources and deferred inflows of resources related to pensions will be disclosed in pension expense as follows:

Year Ending December 31	 Net Deferred Outflows of Resources		ferred Inflows Resources
2016	\$ 180,976	\$	-
2017	121,766		•
2018	83,099		•
2019	54,503		-
2020	-		•
Thereafter	 •		-
Total	\$ 440,344	\$	

#### 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 \$89,033, the total required contribution for the fiscal year.

#### Aggregate Pension Information

The District participates in two defined benefit pension plans that are administered through a trust arrangement. The aggregate pension balances are as follows:

	TRS	IMRF	_Aggregate_
B. C. T. Div.	£2.646.70:	#1.510.010	## 165 010
Pension Liabilities	\$2,646,791	\$4,519,019	\$7,165,810
Pension Assets	1,097,505	3,896,067	4,993,572
Net Pension Liabilities	1,549,286	622,952	2,172,238
Deferred Outflows of Resources -			
Related to Pensions	435,238	452,436	887,674
Deferred Inflows of Resources -			
Related Pensions	101,661	12,092	113,753
Pension Expense	377,950	83,119	461,069

#### NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT

A summary of long-term transactions for the year ended June 30, 2016, follows:

	Interest Rate	Balance July 1, 2015	_Proced	eds	Decreases	Balance June 30, 2016
2004 Bond Issue	4.00%-5.35%	\$ 310,000	\$	-	\$110,000	\$200,000
2010 Bond Issue	5.29%	745,000		-	70,000	675,000
Total Bonds Payable		\$1,055,000	\$	-	\$180,000	\$875,000

At June 30, 2016, the annual cash flow requirement of bond principal and interest for the debt is as follows:

SERIES 2004B REFUNDING BONDS						
			Total	Fiscal		
Date	<u>Principal</u>	Interest	Debt Service	Debt Service		
06/01/16		\$ 4,900.00	\$ 4,900.00	\$122,495.00		
12/01/16	\$115,000.00	4,900.00	119,900.00			
06/01/17		2,082.50	2,082.50	121,982.50		
12/01/17	85,000.00	2,082.50	87,082.50	87,082.50		
Total	\$200,000.00	\$13,965.00	\$213,965.00			

#### NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

## SERIES 2010 PAYROLL GENERAL OBLIGATION HEALTH LIFE SAFETY BONDS (Qualified Zone Academy Bonds)

				Total	Fiscal
Date	Principal	Coupon	<u>Interest</u>	Debt Service	Debt Service
06/01/2016			\$ 17,853.75	\$ 17,853.75	\$107,559.00
12/01/2016	\$ 70,000.00	5.290%	17,853.75	87,853.75	
06/01/2017			16,002.25	16,002.25	103,856.00
12/01/2017	105,000.00	5.290%	16,002.25	121,002.25	
06/01/2018			13,225.00	13,225.00	134,227.25
12/01/2018	120,000.00	5.290%	13,225.00	133,225.00	
06/01/2019			10,051.00	10,051.00	143,276.00
12/10/2019	120,000.00	5.290%	10,051.00	130,051.00	
06/01/2020			6,877.00	6,877.00	136,928.00
12/01/2020	120,000.00	5.290%	6,877.00	126,877.00	
06/01/2021			3,703.00	3,703.00	130,580.00
12/01/2021	120,000.00	5.290%	3,703.00	123,703.00	
06/01/2022			529.00	529.00	124,232.00
12/01/2022	20,000.00	5.290%	529.00	20,529.00	20,529.00
	<u>\$675,000.00</u>	5.290%	\$136,482.00	\$811, <u>482.00</u>	

The District receives from the Qualified Zone Academy Bonds a rebate of 90.36% of the interest from the Internal Revenue Service which results in a net debt service to the district as follows:

#### NET DEBT SERVICE SERIES 2010 GENERAL OBLIGATION HEALTH LIFE SAFETY BONDS Final

	Total		Net
Date	Debt Service	OZABs Credit	Debt Service
06/01/2016	\$ 17,853.75	\$ (16,132.50)	\$ 1,721.25
12/01/2016	87,853.75	(16,132.50)	71,721.25
06/01/2017	16,002.25	(14,459.50)	1,542.75
12/01/2017	121,002.25	(14,459.50)	106,542.75
06/01/2018	13,225.00	(11,950.00)	1,275.00
12/01/2018	133,225.00	(11,950.00)	121,275.00
06/01/2019	10,051.00	(9,082.00)	969.00
12/01/2019	130,051.00	(9,082.00)	120,969.00
06/01/2020	6,877.00	(6,214.00)	663.00
12/01/2020	126,877.00	(6,214.00)	120,663.00
06/01/2021	3,703.00	(3,346.00)	357.00
12/01/2021	123,703.00	(3,346.00)	120,357.00
06/01/2022	529.00	(478.00)	51.00
12/01/2022	20,529.00	(478.00)	20,051.00
	\$811,482.00	\$(123,324.00)	\$688,158.00

#### NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

The total annual maturities for all bonds payable after June 30, 2016, are as follows:

					Net
				QZAB	After
<u>June 30</u>	<u>Principal</u>	Interest	Total	Credit	Credits
2017	\$185,000.00	\$ 45,507.50	\$ 230,507.50	\$ 32,265.00	\$198,242.50
2018	190,000.00	36,169.50	226,169.50	28,919.00	197,250.50
2019	120,000.00	26,450.00	146,450.00	23,900.00	122,550.00
2020	120,000.00	20,102.00	140,102.00	18,164.00	121,938.00
2021	120,000.00	13,754.00	133,754.00	12,428.00	121,326.00
2022-2023	140,000.00	8,464.00	148,464.00	7,648.00	140,816.00
	\$875,000.00	\$150,447.00	\$1,025,447.00	\$123,324.00	\$902,123,00

The Illinois School Code limits the amount of indebtedness to 13.8% of \$32,768,039 the most recent equalized assessed valuation of the District available. The District's remaining debt margin as of June 30, 2016 is \$3,646,989.

#### **NOTE 9--RISK MANAGEMENT**

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, the District is covered by commercial insurance. There have been no significant changes in insurance coverages during the audit period. During the last three years settlements have not exceeded the amount of insurance coverage.

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

Sesser-Valier Community Unit School District No. 196
OTHER INFORMATION

#### Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN ACTIVITY FUNDS JUNIOR HIGH AND ELEMENTARY SCHOOLS Year Ended June 30, 2016

	Balance July 1, 2015	Revenue Received	Expenditures Paid	Balance June 30, 2016	
5th Grade Account	\$ -	\$ 511	\$ 474	\$ 37	
Accelerated Reader	763	25	156	632	
4th Grade Account	65	1,132	1,165	32	
Child Assistance Program	648	1,874	1,970	552	
Jr. High Cheerleaders	1,232	2,635	1,760	2,107	
Elementary Library	2,909	4,642	4,007	3,544	
Boys Conference Tourney - Basketball	768	2,074	2,842	(4)	
Flower Fund - K-5	107	175	113	169	
Girls Basketball	4,142	4,601	4,563	4,180	
Girls Regional Tourney - Basketball	1,061	-		1,061	
Interest on Account	1,570	31	-	1,601	
Jr. High Trust	15,818	9,149	6,344	18,623	
K-6 Trust	3,518	11,279	9,315	5,482	
Choir Candy Account	5,492	18,741	13,909	10,324	
Read Across America	121	-	-	121	
Girls Softball	1,410	2,723	2,772	1,361	
Boys Baseball	1,238	1,187	2,454	(29)	
Sixth & Seventh Field Trip	358	344	400	302	
Assignment Pads	838	35	•	873	
Teen Reach	525	-	5.	525	
Volleyball	4,647	3,914	4,252	4,309	
Special Olympics	15	(+0)	£.	15	
Boys Regional Tourney - Basketball	II 46		40	46	
Kindergarten	18			18	
Rainbows	124	-	75	49	
TAP - Junior High	618		€.	618	
Science Fair	492	226	126	592	
Redbird Rookies	9,244	(P)	732	8,512	
	\$ 57,787	\$ 65,298	\$ 57,429	\$ 65,656	

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN ACTIVITY FUNDS STATEMENT OF REVENUE RECEIVED AND EXPENDITURES PAID ARISING FROM CASH TRANSACTIONS

Year Ended June 30, 2016

	Balance July 1, 2015	Revenue Received	Expenditures Paid	Balance June 30, 2016
Class of 2015	\$ 838	\$	\$ 838	\$ -
Class of 2016	953	6,709	6,414	1,248
Class of 2017	797	10,202	9,806	1,193
Class of 2018	661	984	766	879
Class of 2019	_	4,589	3,070	1,519
Alumni Fund	1,559	842	-	2,401
Career Association	265	-	_	265
Band Fund	788	13,059	9,908	3,939
Boys Basketball	5,992	12,874	12,970	5,896
Boys Track	1,734	2,980	2,911	1,803
Cheerleaders	2,254	5,568	5,489	2,333
Eurgil Family Scholarship	750	-	-	750
Dance Team	5,245	2	5,245	25
FFA Scholarships	9,228	4,341	2,813	10,756
Future Farmers of America	6,652	15,600	12,474	9,778
Future Homemakers of America	101	5,776	5,262	615
Football Fund	4,027	8,970	10,601	2,396
Girls Basketball	4,636	10,830	10,036	5,430
General Trust Fund	2,362	16,724	10,023	9,063
Girls Track	342	946	863	425
Girls Volleyball	5,772	3,536	4,423	4,885
Dan Hayes Scholarship Fund	4,036	2	2,000	2,038
High School Library	2,261	812	817	2,256
Holiday Tournament	749	35,092	24,284	11,557
Interest	9,909	74	6,200	3,783
National Honor Society	22	•	•	22
Outdoorsmen Deer Hunt	9,029	37,061	36,093	9,997
Outdoorsmen Memorial	2,436	25	-	2,461
Outdoorsmen Scholarship	15,052	2,177	2,750	14,479
Pepsi Fund	1,853	152	2,005	9.50
RC Beverage	41,032	8,760	23,430	26,362
Red Devil Club	24,104	23,897	31,084	16,917
WYSE	472	745	632	585
Student Council	1,412	1,976	2,177	1,211
Scholar Bowl Fund	458	670	374	754
Soda/Cappuccino Fund	985	1,069	1,087	967
Teen Assistance Program	1,761	4,786	4,627	1,920
Tatler Fund	7,828	12,506	17,435	2,899
Thespians	4,505	-	-	4,505
Youth & Government	4,902	23,142	21,896	6,148
Math Team	377	266	282	361
08-09 Stand/Student Council	1,056	-	279	777
FCA		500		500
New Equipment - Athletics	-	2,318	1,881	437
Rembrandt Society		1,932	1,524	408
	\$ 189,195	\$ 282,492	\$ 294,769	\$ 176,918

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY Teacher's Retirement System of the State of Illinois

		FY15*		FY14*
Employer's proportion of the net pension liability	0	.0023649589%	0.	.0025559179%
Employer's proportionate share of the net pension liability State's proportionate share of the net pension tiability associated with the employer	<del>69</del>	1,549,286	<del>6/3</del>	1,433,771
Total	<del>60</del>	23,374,556	69	21,776,662
Employer's covered employee payroll Employer's proportionate share of net pension liability	<del>69</del>	3,193,120	<del>69</del>	3,369,085
as a percentage of its covered-employee payroll Plan fiduciary net position as a percentage		48.5%		42.6%
of the total liability  *The encounter presented warm dataminated as of the prior feech war and		41.5%		43.0%
SCHEDULE OF EMPLOYER CONTRIBUTIONS Teacher's Retirement System of the State of Illinois				
		FY15		FY14
Statutorily-required contribution Contributions in relation to the statutorily-required	<del>55</del>	377,925	<del>6/3</del>	399,553
contribution Contribution deficiency (excess)	45	377,950	69	399,553
Employer's covered-employee payroll	<del>95</del>	3,193,120	<del>6/3</del>	3,369,085
Contributions as a percentage of covered-employee payroll		11.8%		11.9%

Notes to Required Supplementary Information:

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 7.5 percent, an inflation rate of 3.0 percent and a 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.

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS ILLINOIS MUNICIPAL RETIREMENT FUND June 30, 2016

Calendar Year Ended December 31,	2014	2015
Total Pension Liability		
Service Cost	\$ 80,107	\$ 75,690
Interest on the Total Pension Liability	290,821	312,425
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience		
of the Total Pension Liability	(27,564)	114,890
Changes of Assumptions	171,269	5,236
Benefit Payments, including Refunds of Employee Contributions	(192,405)	(245,211)
Net Change in Total Pension Liability	322,228	263,030
Total Pension Liability - Beginning	3,933,761	4,255,989
Total Pension Liability - Ending (A)	<u>\$4,255,989</u>	<u>\$4,519,019</u>
Plan Fiduciary Net Position		
Contributions – Employer	\$ 81,964	\$ 83,772
Contributions – Employees	30,066	28,917
Net Investment Income	225,105	19,177
Benefit Payments, including Refunds of Employee Contributions	(192,405)	(245,211)
Other (Net Transfer)	26,398	107,845
Net Change in Plan Fiduciary Net Position	171,128	(5,500)
Plan Fiduciary Net Position - Beginning	<u>3,730,439</u>	<u>3,901,567</u>
Plan Fiduciary Net Position – Ending (B)	<u>\$3,901,567</u>	<u>\$3,896,067</u>
Net Pension Liability - Ending (A)-(B)	\$_354,422	<u>\$ 622,952</u>
Plan Fiduciary Net Position as a Percentage		
of the Total Liability	91.67%	86.21%
Covered Valuation Payroll	\$668,000	\$642,425
Net Pension Liability as a Percentage	50.0C~	0.4.08.54
of Covered Valuation Payroll	53.06%	96.97%

#### 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.

#### Sesser-Valier Community Unit School District No. 196 SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND June 30, 2016

Calendar					Actual Contribution
Year	Actuarially		Contribution C	overed	as a Percentage
Ended	Determined	Actual	Deficiency	Valuation	of Covered
December 31	Contribution	<u>Contribution</u>	(Excess)	<u>Payroll</u>	Valuation Payroll
2014	\$81,963	\$81,964	\$ (1)	\$668,000	12.27%
2015	83,772	83,772	-	642,425	13.04%

Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate\*

Valuation Date:

Notes

Actuarially determined contribution rates are calculated as of December 31 each year, which are 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 until remaining period reaches 15 years (then 15-year

rolling period)

Asset Valuation Method:

5-year smoothed market; 20% corridor

Wage Growth

4%

Price Inflation

3%, approximate; No explicit price inflation assumption is used in

this valuation.

Salary Increases:

4.40% to 16%, 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 percent 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.

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

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.

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

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

June 30, 2016

School District/Joint Agreement Number: 21-028-1960-26 County Name: Franklin Name of School District/Joint Agreement:	X CASH			
County Name: Franklin Name of School District/Joint Agreement:	ACCRUAL	Name of Audding Firm: Glass and Shuffett, Ltd.		
Name of School District/Joint Agreement:		Name of Audit Manager. Douglas Ess, CPA		
Sesser-Valler Community Unit School District #196		Address: 1819 W. McCord, P.O. Box 489	189	
Address: 4626 State Highway 154	Filing Status: Submit electronic AFR directly to ISBE	City: Centralia	State:	Zp Code: 62801
Culy. Sesser	Click on the Link to Submit:	Phone Number 618-532-5683	Fax Number. 618-532-5684	4
Email Address: yeubanks@sv196.org	Send ISBE a File	IL License Number (9 digit): 060-001501	Expiration Date: 1/1/2017	
Zip Code: 0		Email Address: gandscpa@sbcqlobal net		
Annual Financial Report	Single Audit Status:			
Unqualified	YES X NO Are Federal expenditures greater than \$750,000? YES X NO Is all Single Audit Information completed and attached? YES X NO Were any tinancial statement or federal awards Indings issued?		ISBE USB ONLY	
X Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed	Reviewed by Regional Superintendent/Cook (SC	ndent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Jason Henry	fownship Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	C Name (Type or Print):	
Email Address: Email Address: idhenv@sv195.org	1(635:	Email Address:		
Telephone: Fax Number: Telephone 618-625-51057	a Fax Number:	Telephone:	Fax Number:	
Signature & Onfor Signature & Date	& Date:	Signature & Date:		

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



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

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

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

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

23, Illinois Administrative Code 100, Subtitle A, Chapter 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
- 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.
- 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.

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.

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic
	interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
L	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code.
гт	[105 ILCS 5/8-2; 10-20.19; 19-6]
	3. One or more contracts were executed or purchases made contrary to the provisions of Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]
-	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
-	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	<ol><li>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.</li></ol>
	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.
alarkdara ada dras	<ol> <li>Corporate Personal Property Replacement Tax monles were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]</li> </ol>
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
	10. One or more interfund loans were outstanding beyond the term provided by statute.
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses
	were observed.
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
	ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]
	14. At least one of the following forms was filed with ISBE late: The FY15 AFR (ISBE FORM 50-35), FY15 Annual Statement of Affairs (ISBE Form 50-37)
***************************************	and FY16 Budget (ISBE FORM 50-36). Explain in the comments box below.
	ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]
PART	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]
	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in
	anticipation of current year taxes are still outstanding, as authorized by Sections 17-16 or 34-23 thru 34-27 of the School Code.
	[105 ILCS 5/17-16 or 34-23 thru 34-27]
	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid
Teamond	certificates or tax anticipation warrants and revenue anticipation notes.
	17. The district has issued school or teacher orders for wages as permitted in Sections 8-16, 32-7.2 and 34-76 of the School Code or issued funding
-	bonds for this purpose pursuant to Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
the man advance.	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART	C - OTHER ISSUES
	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
1 1	2g, Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
-	
	<ol> <li>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.</li> </ol>
X	22. Check this box if the district is subject to the Property Tax Extension Limitation Law Effective Date: 11/1/1997 (Ex: 00/00/0000)
X	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.
-	Qualified opinion on regulatory basis of accounting issued due to lack of disclosures required by GASB Statement 45.
	,,

## 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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:		

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

Accornt Name	OF ILL OF SERVICE AND ADDRESS.	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)			THE PERSON NAMED IN				A COLUMN TO THE REAL PROPERTY.
Mandated Categoricals Payments (3110, 3500, 3510,	3100, 3105)						0
Direct Receipts/Revenue							
Mandated Categoricals Payments (3110, 3500, 3510,	3100, 3105						0
Total				CONTRACTOR DE		WALES THE PARTY	0

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

## PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questions	naire:		

Glass and Shuffett, Ltd.

Name of Audit Firm (print)

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

Part 100 Section 110, as applicable

Signature

mm/dd/vvvv

	1	( B	С	D	E	F	G		Н		J	K	L	М
						FINANCI	AL P	ROFILE	INFORMATION	<u> </u>	_			
1 2	1													
3	Re	quired to	be co	ompleted for Sci	hool Dis	tricts only,								
4	1.													
5	A.	Tax I	Rales	(Enter the tax rate	0. :xe - e	150 for \$1.50)								
7	1		Ta	x Year <u>2015</u>		Equalized	1 Asse	essed Valu	ation (EAV):		32,768,039			
8	1										B B			
9				Educational		Operations & Maintenance		Tran	sportation		Combined Total		Working Cash	
10	1	Rate(s):		0.01886	63 +	0.00485	1 +		0.002318	=	0.026030		0.000466	3
11	1	, ,												
12	1													
13	Β.	Resu	its of	Operations *										
14	1					Disbursements/		_						
15			A	leceipts/Revenue	15	Expenditures		Excess	/ (Deficiency)		Fund Balance			
16				5,398,42		5,788,303			(389,881)		2,774,997		20	
17	ł			nbers shown are the Intation and Workin		_	& B, I	nes 8, 17	20, and 81 for	the £	ducational, Operation	s & Ma	intenance,	
19	1	•	anspo	HIADON AND WORKI	iy Casii	runus.								
20	C.	Shor	t-Terr	n Debt **										
21				CPPRT Notes		TAWs			TANs		TO/EMP. Orders		GSA Certificates	
22					0 +	0	+		U	+	0	+	0	+
23 24	l			Other	0 =	Total 0								
25	ł	** TI	зе пип			of entries on page 25								
25 26 27														
28	D.	Long	-Tern	n Debt										
29		_			ng-term	debt allowance by ty	pe of	district						
30														
31		V		i.9% for elementar 3.8% for unit distri		gh school districts			4,521,989					
32		X	D <sub>2</sub> I	3.8% for unit distri	icis.									
34	ł	Long	-Term	Debt Outstand	ina:									
35	1													
36	]		c. L	ong-Term Debt (P	rincipal i	only)	Acct							
37			C	Outstanding:			51	1	875,000					
38 39														
40	E.	Mate	rial In	npact on Finan	cial Po	sition								
41				•			a ma	terial impa	ict on the entity	's lina	ancial position during f	uture re	eporting periods.	
42		Attach	sheet	s as needed expla	ining ea	ch item checked.								
43 44	ł		Pen	ding Litigation										
45				erial Decrease in E	AV									
46				rial Increase/Deci		Enrollment								
47			Adve	erse Arbitration Ru	ding									
48				age of Referendu										
49		-		s Filed Under Pro		- January Minala D	3		Dan-1 (DT 10)					
50	ł			sions By Local Bo er Ongoing Concer		eview or Illinois Prop	eny 1	ax Appeai	Board (PTAB)					7
51 52			Othe	a ongoing conten	· ~ (nex	and a neilike;								
53	1	Comn	nents:											
53 54 55 56 57 58											********			10
55														
56														
57														
1 20														33
60														

о појн			4	0.35	ო	0	0.35	1.05	က	0.10		\$ OT O	0.40	4	0.10	0.40	3.55 *	OGNITION	al Profile its. Final score	
N N			Score	Weight Value	Score	Adjustment	Weight	Value	Score	Weight Value	900	Weight	Value	Score	Weight	Agina	Total Profile Score:	Designation: REC	provided on the Financi ted categorical paymen	
K			Ratio	0.514	Ratio	1.072			Days	172.58	C	100.001		Percent	80.65		Total P	nancial Profile	nge based on data p he timing of manda	
H	MARY ancial Profile)		Total	2,774,997.00 5,398,422.00 0.00	Total	5,788,303.00	5,398,422.00 0.00		Total	2,774,997.00 16,078,62	Total	000	725,009.25	Total	875,000.00	4,55,508,50		Estimated 2017 Financial Profile Designation: RECOGNITION	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score	will be calculated by ISBE.
E	(Go to the following website for reference to the Financial Profile)  www.isbe.net/sfms/p/profile.htm			Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 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						•	
0	(Go to th	Sesser-valler Community Unit School Listrict #190 21-028-1960-26 Franklin	venue Ratio:	Total Sum of Fund balance (PS, Cells C81, D81, F81 & I81)  Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	venue Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117)	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) pssible Adjustment:		Total Sum of Cash & Investments (P5, Cetl C4, D4, F4, 14 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cetl C17, D17, F17 & I17)	Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)	EAV x 65% x Combined Tax Rates (P3, Cell J7 and J10)	Percent of Long-Term Debt Margin Remaining:	anding (P3, Cell H37)	101, 200, 101, 101, 101, 101, 101, 101,				
B C		District Name: District Code: County Name:	1. Fund Balance to Revenue Ratio:	Iotal Sum of Fund Balt Total Sum of Direct Re Less: Operating Det (Excluding C:D57, C:	2. Expenditures to Revenue Ratio:		Total Sum of Direct Re Less: Operating Deb	(Excluding C:D57, C: Possible Adjustment:	3. Days Cash on Hand:	Total Sum of Cash & In Total Sum of Direct Exp	4. Percent of Short-Ter		EAV x 85% x Combine	5. Percent of Long-Ter	Long-Term Debt Outstanding (P3, Cell H31) Total org. Term Debt Allowed (P3, Cell H31)	Total Foundation				
<u> </u>  -	- 0 0 <del>4</del> 0 0 1	_ <b>® © ⊆</b>		<u> </u>	_		<u> </u>	328		25 24	27 62	_	53		25 25	348	98	3/8	8 8 9 4	

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

Page 5

Catable TASSETS (190)   Cata		٧	8	Ç	O	Е	F	G	Н	-	Ŋ	X
Contact Proposed in Property   Contact Proposed in Property   Contact Proposed in Property   Contact Property   Contact Proposed in Property   Contact Property   C	- 0	ASSETS (Enter Whole Dollars)	Acct.	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Free fleetweet in through 1191 4 146,725 and 416,725 a		CURRENT ASSETS (100)						- ICS				
Principle district State		Cash (Accounts 111 through 115) 1		1,693,782	412,115	69,212	121,586	299,729	537,557	547,514	416,755	87,871
Transit Recomption   130   1		investments	120									
Interface the transless and tr	· ~	Taxes Receivable	130									
Part		Interfund Receivables	140									
100   Chee Proceedings   100   Chee Procedings   100	_	Intergovernmental Accounts Receivable	150									
Proposed trees   Prop		Other Receivables	160									
Product towns   Program	1	Inventory	170									
Chart Lactured Assetts Describe the Innutral)   1900   1,693,782   412,115   699,212   721,586   557,257   547,514   416,755   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1900   1,693,782   1,990   1,990,782   1,		Prepaid tems	180									
Total Current Assets   1,693,782   412,115   69,212   121,556   597,554   416,755		Other Current Assets (Describe & Nemize)	190									
A		Total Current Assets		1,693,782	412,115	69,212	121,586	299,729	537,557	547,514	416,755	87,871
Worked of An & Halacheal Transaires         210         Profession of An & Halacheal Transaires         220         Profession of An & Halacheal Transaires         220         Profession of An An Annual Transaires         Profession of Annual Transaires         220         Profession of Annual Transaires         Pr												
Land Age & Bailton Perconnents   200   2		Works of Art & Historical Treasures	210									
Bailabage & Bailabage   Bail		Land	220									
Capitative Capitation   Capit		Building & Building Improvements	230									
Characterior to Projects   250   Total Capital Asserts   250   Invariance Transmitter   250   Invariance Transmitt		Site Improvements & Infrastructure	240									
Accorative being b		Capitalized Equipment	250					100				
Amount A seatile to Elsowice Funds 340  Amount A seatile to Elsowice Funds 340  Amount A seatile to Elsowice Funds 340  Total Capital Assets  Total Capital Capital Assets  Total Capital Capital Assets  Total Capital Capi		Construction in Progress	260									
Anomatic be Provided for Payment on Long-Term Debt		Amount Available in Debt Service Funds	340									
Total Capital Asserts   Total Carrent Labilities   Total Carrent Carrent Labilities   Total Carrent Carre	-	Amount to be Provided for Payment on Long-Term Debt	320									
CURRENT LUBILITIES (400)         CURRENT Payable         CURRENT PAYABLE (ABOUT CURRENT LUBILIDES)         CURRENT PAYABLE (CARRENT PAYABLE)         CURRENT LUBILIDES         CURRENT LUBILIDES <th< td=""><td></td><td>Total Capital Assets</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Commercial Commercial Commercial</td><td>100000</td></th<>		Total Capital Assets									Commercial	100000
Miletifued Payables   Miletifued Payables   Miletifued Payables   Miletifued Payables   Miletifued Payables   Miletifued Payable   Mi												
National Payable   170	1	Щ	410									
Other Payables         430           Contracts Payable         440           Casaliares & Payable         450           Salaires & Brentis Payable         450           Salaires & Brentis Payable         450           Payrol Deductions & Withholdings         490           Due to Activity Fund Organizations         490           Total Current Liabilities         490           LONG-TERM Liabilities         60           LONG-TERM Liabilities         710           Construction of the Activity Fund Organizations         710           Total Long-Term Liabilities         711           Total Long-Term Liabilities         712           Total Long-Term Liabilities         712 <t< td=""><td></td><td>intergovernmental Accounts Payable</td><td>420</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		intergovernmental Accounts Payable	420									
Contracts Payable   Loans Pa	- 1	Other Payables	430									
Loans Payable         460         470         <	-7		440									
Salaries & Benefits Payable         470           Payroll Deductions & Withholdings         480           Deletred Revenues & Other Current Liabitities         490           Due to Activity Fund Organizations         493           Due to Activity Fund Organizations         170 at Current Liabitities           LONG-TERM LIABILITIES (800)         0	-		460	4								
Payroll Deductions & Withholdings   Payroll Deductions & Payroll Deductions	- 1	Salaries & Benefits Payable	470									
Deletred Revenues & Other Current Liabitities   490   100		Payroll Deductions & Withholdings	480									
Due to Activity Fund Organizations         493         0	1	Deferred Revenues & Other Current Liabitties	490									
Total Current Liabilities         Total Current Liabilities         O <th< td=""><td></td><td>Due to Activity Fund Organizations</td><td>493</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		Due to Activity Fund Organizations	493									
LONG-TERM LIABILITIES (500)         511         Cong-Term Liabilities         173,230         173,230         173,230         173,534         416,755           Reserved Fund Balance Investment of End Balance Investment of End Balance Investment of End Balance Investment in Renard Assets         730         1,693,782         412,115         69,212         121,586         126,499         537,557         547,514         416,755	- 1	Total Current Liabilities		0	0	0	0	0	0	0	0	0
Long-Term Debt Payable (General Obligation, Revenue, Other)   511   Total Long-Term Liabilities   173,230   1,693,782   412,115   69,212   121,586   126,499   537,557   547,514   416,755   Frestment in General Fund Balance   1,693,782   1,693,7	_											
Reserved Fund Balance   714   173,230   1,693,782   412,115   69,212   121,586   126,499   537,557   547,514   416,755   173,811   173			115									
Unreserved Fund Balance         730         1,693,782         412,115         69,212         121,586         126,499         537,557         547,514         416,755           Investment in General Fixed Assets         1,693,782         412,115         60,912         1,515,499         537,557         547,514         416,755		щ	714					173,230				62,041
Investment in General Fixed Assets Take I substitute and Enter Release 1 603 789 412 115 60 010 101 602 790 603 603 603 603 603 603 603 603 603 60	. – 7		730	1,693,782	412,115	69,212	121,586	126,499	537,557	547,514	416,755	25,830
	-11	<u> </u>		COT 003 1		0,00	0				1	9

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## \*One Assessmential Motor to Financial Platements \*

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

H	A	В	٦	M	Z
-				Account	Account Groups
٥.	ASSETS (Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
1	CURRENT ASSETS (100)				Name of the last
4	Cash (Accounts 111 through 115) 1		242,574		
2	Investments	120			
9	Taxes Receivable	130			
_	Interfund Receivables	140			
60	Intergovernmental Accounts Receivable	150			
6	Other Receivables	160			
2	Inventory	170			
=	Prepaid Nems	180			
12	Other Current Assets (Describe & Hemize)	190			
13	Total Current Assets		242,574		
4	CAPITAL ASSETS (200)	Sill College			
5	Works of Art & Historical Treasures	210		0	
91	Land	220		26,157	
17	Building & Building Improvements	230		8,336,042	
18	Site improvements & Infrastructure	240		242,265	
19	Capitalized Equipment	250		2,924,773	529
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			69,212
22	Amount to be Provided for Payment on Long-Term Debt	350			805,788
23	Total Capital Assets			11,529,237	875,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
56	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
႙	Salaries & Beneins Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabitties	490			
33	Due to Activity Fund Organizations	493	242,574		
34	Total Current Liabilities		242,574		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	1119			875,000
37	Total Long-Term Liabilities				875,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			11,529,237	
41	Total I labilities and Elina Ralance		242,574	11,529,237	875,000

## "See Accompanying Notes to Financial Statements."

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

11,315   288,086   180,080   80,127   214,497   191,224   191,244   191,24	Executivity   Description   Act   Education	_	Y	8	U	۵	ш	Ŀ	g	I	_	7	_
Participation   Participation   Authoritication   Authoriticatio	Paciety   Paci	1		2	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Particle	Part			Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Relirement Social Security		Working Cash	Tort	Fire Prevention & Safety
			AECEIPTS/REVENUES										
Actor   Acto	Actor   Acto			1000	911,315	285,086	180,800	80,127	214,497	191,224	14,796	179,873	20,812
STATE COUNTES   STATE COUNTE	Statistic Stat		CEIPTS/REVENUES FROM ONE DISTRICT TO	2000	c	c			C				
Transit Books   Transit Book	Tradia Diservation   Properties   Properti	T		3000	3,276,158	0	0	311,533		0	0	0	0
Particip Interferois Participatificaciones   1,10,000   216,000	Total Direct Receipte/Revenues         47.06,800         216,508         215,400         216,109         119,1224           Total Direct Receipte/Revenues         11,100,100         3,17,2223         47.06,800         212,400         291,401         216,119         119,1224           Dissolate Electrication Receipte/Revenues         1000         3,17,2223         225,101         41,101         117,204         51,509           Community Services         2000         1,620,424         280,510         41,101         117,204         51,509           Community Services         2000         1,620,430         200,51 <td>Ť</td> <td>ES</td> <td>4000</td> <td>519,407</td> <td>0</td> <td>31,630</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Ť	ES	4000	519,407	0	31,630	0		0	0	0	0
Page	Page		Total Direct Receipts/Revenues		4,706,880	285,086		391,660	216,619	191,224	14,796	179,873	20,81
Total Interpletation   Communication   Commu	Total Interaction Decision Provided Interaction   1,112,224   1,112,24   1		63	3998	1,183,094			2,511					
Page	Support Services   2000   1,72,233   1000   1,72,244   293,510   200,544   293,510	οĪ	Total Receipts/Revenues		5,889,974	285,086	212,430	394,171	216,619	191,224	14,796	179,873	20,812
December   Part   Par	2000   3,173,233   2000   3,173,233   2000   3,173,233   2000   3,173,233   2000   3,173,233   2000   3,173,233   2000   2,223,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2000   2,233,510   2,233,5		DISBURSEMENTS/EXPENDITURES										
Constraintify Services   2000   1,623,43   295,510   0.100   117,394   51,509   0.000   0.00	Constraintify Services   2000   1,629,434   295,510   411,001   117,394   51,509   61,609   61,600			1000	3,173,233				54,758				A STATE OF THE STA
Parametric to their blainties & Generatinal brillies   2000   222,125   200,054   20	Parametric Parametric Accordance In Parametr			2000	1,628,434	293,510		411,001	117,394	51,509		133,739	24,406
Payments to Other Stander Contracts to Contract to Contracts to Contracts to Contracts to Contract to	Payments to total classicia & Concernmental Units			3000	0	0		0	0				
Colubbia Depart Disputemental Expanditures   5003.74   0   200.544   0   0   0   0   0   0   0   0   0	DebutsementalExpanditures   SOB 2702   SOB 5554   SOB 5544   SOB 5544   SOB 5544   SOB 5544   SOB 5544   SOB			4000	282,125	0	0	0	0	0			0
Total Date Suppose   Total Suppose   Total Date S	Total Debtaremental Expenditures   5,083,792   293,510   230,554   11,100   172,152   51,509     Total Debtaremental Expenditures   6,266,886   293,510   293,510   293,510   172,152   51,509     Total Debtaremental Expenditures   6,266,886   293,510   293,510   293,510   172,152   51,509     Debtaremental Expenditures   7,000   7,			2000	0	0	230,554	0				0	
Total behavioration of the Compensation of t	Total Debtisemental Expanditures   August   Au	<u>. T</u>			5,083,792	293,510	230,554	411,001		51,509		133,739	24,406
County Debus Service to Deby Princise to Obeside Service to Deby Interest on Capable Lesses Deby Princise to Obeside Service to Deby Interest on Capable Lesses Deby Princise to Obeside Service to Deby Interest on Capable Lesses Deby Princise to Obeside Service to Deby Interest on Capable Lesses Deby Princise to Capable	Translet of Excess Flore Prevention & Salety Bond Excess of Cause Receiption (1721)   1721,152   15.00		6.	4180	1,183,094	0		2,511	0	0		0	0
Excess of Other Receiptal Receipta	Excess of Otherst Needplatifateuruses Ower (Under) Direct   Christops of Other Needplatifateuruses Ower (Under) Direct   Christops of Debuty-semental Expenditures 2   Christops of Public Food Office State Sta	_	Total Disbursements/Expenditures		6,266,886	293,510		413,512		51,509		133,739	24,406
Other Incidence   Capacity   Ca	Chicago   Chic		Excess of Direct Receipts/Revenues Over (Under) Direct										
OTHER SOURCESTOR FOR PLINISE           OTHER SOURCESTOR FOR PLOBS (1700)           CHEMAMINISTER FROM VARIOUS FUNDS           Abolishment of the Working Cash Fund <sup>2</sup> And Interest         7110           Abolishment of the Working Cash Fund <sup>2</sup> And Interest         7120           Transfer of Working Cash Fund Interest         7120           Transfer of Interest         7120           Transfer of Interest         7120           Transfer of Interest on Capital Poined: Fund to Cash Fund         7150           Transfer of Eases Fire Prevention & Salety Band and Interest Proceeds         7150           Transfer of Eases Fire Prevention & Salety Band and Interest Proceeds         7150           OAM Fund         7220           OAM Fund         7220           Accused Interest on Bonds Sold         7220           Funded to Deat Service to Pay Frincipal on Capital Leases         7200           Transfer to Deat Service to Pay Frincipal on Capital Leases         7500           Transfer to Deat Service to Pay Interest on Capital Leases         7500           Transfer to Deat Service to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7700           Transfer to Capital Projects Fund         7700           Transfer to Capital Projects Fund         7700 <td>OTHER SOUNCES OF FINIDS         OTHER SOUNCES LOST PRINGS           OTHER SOUNCES OF FINIDS         OTHER SOUNCES (7000)           Ababarman of the Working Clash Fund 12 Ababarman of the Working Clash Fund Interest         7110           Ababarman of the Working Clash Fund Interest         7110           Ababarman of the Working Clash Fund Interest         7110           Transfer of Working Clash Fund Interest         7120           Transfer of Lost Saley Broad and Interest Froceeds in Transfer of Ecess File Prevention &amp; Saley Tax and Interest Proceeds in 7130         7150           OAM Fund         7120         7150           Transfer to Ecess File Prevention &amp; Saley Bond and Interest Proceeds in 7170         7150           OAM Fund         7120         7120           OAM Fund         7120         7120           Transfer to Ecess File Prevention &amp; Saley Bond and Interest Proceeds in 7170         7150           OAM Fund         7200         7210           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Transfer to Debt Service to Pay Interest on Capital Leases         7300           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds<!--</td--><td>- 1</td><td>Disbursements/Expenditures</td><td>- 31</td><td>(376,912)</td><td>(8,424)</td><td></td><td>(19,341)</td><td></td><td>139,715</td><td>14,796</td><td>46,134</td><td>(3,594)</td></td>	OTHER SOUNCES OF FINIDS         OTHER SOUNCES LOST PRINGS           OTHER SOUNCES OF FINIDS         OTHER SOUNCES (7000)           Ababarman of the Working Clash Fund 12 Ababarman of the Working Clash Fund Interest         7110           Ababarman of the Working Clash Fund Interest         7110           Ababarman of the Working Clash Fund Interest         7110           Transfer of Working Clash Fund Interest         7120           Transfer of Lost Saley Broad and Interest Froceeds in Transfer of Ecess File Prevention & Saley Tax and Interest Proceeds in 7130         7150           OAM Fund         7120         7150           Transfer to Ecess File Prevention & Saley Bond and Interest Proceeds in 7170         7150           OAM Fund         7120         7120           OAM Fund         7120         7120           Transfer to Ecess File Prevention & Saley Bond and Interest Proceeds in 7170         7150           OAM Fund         7200         7210           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Transfer to Debt Service to Pay Interest on Capital Leases         7300           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds </td <td>- 1</td> <td>Disbursements/Expenditures</td> <td>- 31</td> <td>(376,912)</td> <td>(8,424)</td> <td></td> <td>(19,341)</td> <td></td> <td>139,715</td> <td>14,796</td> <td>46,134</td> <td>(3,594)</td>	- 1	Disbursements/Expenditures	- 31	(376,912)	(8,424)		(19,341)		139,715	14,796	46,134	(3,594)
PERMINEERT TRANSETER FROM WARROUS FUNDS           PERMINEERT TRANSETER FROM WARROUS FUNDS           Abobishmen of the Working Cash Fund 12         7110           Abobishmen of the Working Cash Fund 12         7120           Transfer of Working Cash Fund 12         7140           Transfer of Exess Fire Prevention & Salety Bond and Interest Proceeds to 7160         7150           Out Between Fund 3         7220           Principal on Bonds Sold         7220           Principal on Bonds Sold         7220           Principal on Bonds Sold         7220           Accused Interest on Bonds Sold         7220           Accused Interest on Bonds Sold         7220           Accused Interest on Bonds Sold         7200           Transfer to Debt Service to Pay Principal on Capital Lesses         7300           Transfer to Debt Service for Pay Interest on Revenue Bonds         7300           Transfer to Debt Service for Pay Interest on Revenue Bonds         7700           Transfer to Debt Service for	PERMANENT TRANSFER FROM VARIOUS FUNDS           PERMANENT TRANSFER FROM VARIOUS FUNDS         7110           Abolst ment of the Working Cash Fund Interest         7110           Abolst ment of the Working Cash Fund Interest         7120           Transfer of Working Cash Fund Interest         7120           Transfer from Capital Project Fund to OBM Fund         7130           Transfer from Capital Project Fund to OBM Fund         7150           Transfer from Capital Project Fund to OBM Fund         7150           Transfer from Capital Project Fund to OBM Fund         7150           Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to 7150         7150           Oak Fund         7720           Principal or Bonds Sold         7720           Transfer to Both Service to Pay Principal or Reverue Bonds         7700           Transfer to Debt Service to Pay Principal or Reverue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Reverue Bonds         7700           Transfer to Debt Service to Pay Principal or Reverue Bonds         7700           Transfer to Capital Projects F		THER SOURCES/USES OF FUNDS	-									
PERMANEENT TRANSFER FROM VARIOUS FUNDS         7110           Aboistment of the Working Cash Fund 12 Transfer of the Working Cash Fund 12 Transfer of the Working Cash Fund 12 Transfer of Excess File Prevention & Salety Tax and Inferest Proceeds to 7150         7130           Transfer of Excess File Prevention & Salety Tax and Inferest Proceeds to 7160         7160         Part Salety Fund 12 Transfer of Excess File Prevention & Salety Bond and Inferest Proceeds 1770         7150           OBM Service Fund & Salety Bond and Inferest Proceeds on Bonds Sold Prevention Bonds Sold Accused Interest on Pay Principal or Bonds Sold Accused Interest on Pay Principal or Bonds Sold Accused Interest on Pay Interest on Capital Leases 7700         7300         0           Transfer to Debt Service to Pay Interest on Revenue Bonds Transfer to Debt Service to Pay Interest on Revenue Bonds Transfer to Debt Service fund to Pay Interest on Revenue Bonds Transfer to Debt Service fund to Pay Interest on Revenue Bonds Transfer to Debt Service fund to Pay Interest on Revenue Bonds Transfer to Debt Service Fund Sole Service Transfer to Debt Service fund to Pay Interest on Revenue Bonds Transfer to Debt Service Revenue Bonds Transfer to Debt Service Servi	PERMANENT TRANSFER FROM VARIOUS FUNDS         TO           Abolishment of the Working Stash Fund 12         7110           Abolishment of the Working Stash Fund Interest         7120           Transler of the Working Cash Fund Interest         7120           Transler of Working Cash Fund Interest         7120           Transler of Working Cash Fund Interest Proceeds to Task Fund Interest Proceeds Interest Proceeds to Task Fund Interest Proceeds Interest Inte		OTHER SOURCES OF FUNDS (7000)										
Abolishment of the Working Cash Fund 12         710           Abalenment of the Working Cash Fund Interest         7110           Taraster fund Quash Fund Interest         7120           Transfer Among Funds         7130           Transfer fund Capital Project Fund to D&M Fund         7150           Transfer fund Capital Project Fund to D&M Fund         7150           Taraster fund Capital Project Fund to D&M Fund         7150           Taraster fund Capital Project Fund to D&M Fund         7150           Taraster fund Capital Project Fund on Davis Fund         7150           O&M Fund         7220           Pencipal on Bronts Sold         7220           Prompture to Debt Service to Pay Principal on Capital Leases         7400           Transfer to Debt Service to Pay Principal on Revenue Bonds         7400           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Other Schooler Fund         7900           Other Schooler Fund         7900           Other Schooler Fund         7900           Other Schooler Fund         7900	Aboistment of the Working Cash Fund <sup>12</sup> 7110           Abaistment of the Working Cash Fund <sup>12</sup> 7110           Abainment of the Working Cash Fund <sup>12</sup> 7110           Transfer of the Working Cash Fund Interest         7120           Transfer down of Excess Fire Prevention & Safety Tax and Interest Proceeds to 7150         7140           Transfer from Capital Project Fund Interest Proceeds to 7150         7150           O&M Fund <sup>4</sup> Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to 7150           OBM Fund <sup>4</sup> Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to 7150           Principal on Bonds Sold Principal on Bonds Sold Principal on Capital Leases 7200         7220           Principal on Bonds Sold Service to Pay Principal on Capital Leases 7500         7300           Transfer to Debt Service to Pay Principal on Capital Leases 7500         7400           Transfer to Debt Service to Pay Principal on Revenue Bonds 7700         7700           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7700           Transfer to Capital Projects Fund to Pay Interest on Revenue Bonds 7700         7700           SIBE Loan Proceeds 7700         7800           SIBE Loan Proceeds 7700         7800           SIBE Loan Proceeds 7700         7800           SIBE Company Revenue Bonds 7700         7700	_	PERMANENT TRANSFER FROM VARIOUS FUNDS										
Transier of the Working Cash Fund 12   7120   7120   7120   713	Transler working Cash Fund Interest   7120   7130	٦Í		2110									1000
Transler of Working Cash Fund Interest         7120           Transler Among Funds         7130           Transler Among Funds         7130           Transler Among Funds         7150           Transler of Interest Project Fund to O&M Fund         7150           O&M Fund Interest Project Fund of Own Miles Fund of Miles Fund fund Fund Miles Fund of Miles Fund of Miles Fund of Miles Fund Fund Miles Fund fund Fund Miles Fund fund Fund Miles Fund fund fund Fund Miles Fund fund Fund Miles Fund fund fund Fund Miles Fund fund Fund Miles Fund fund Fund Fund fund Fund Miles Fund fund Fund Miles Fund fund Fund Fund fund Fund Fund fund Fund Miles Fund f	Transiter of Working Cash Fund Interest         7120           Transiter Among Funds         7130           Transiter Among Funds         7140           Transiter from Capital Project Fund to O&M Fund         7150           Transiter from Capital Project Fund to O&M Fund         7150           Transiter of Excess Fire Prevention & Safety Bond and Interest Proceeds to 7160         7160           OAM Fund Fund         7720           Transiter of Bonds Sold         7720           Principal on Bonds Sold         7720           Principal on Bonds Sold         7720           Accrued Interest on Bonds Sold         7720           Transite to Debt Service to Pay Fincepal on Capital Leases         7400           Transite to Debt Service on Pay Fincepal on Revenue Bonds         7500           Transiter to Debt Service on Pay Fincepal on Revenue Bonds         7700           Transiter to Capital Projects Fund         7700           Transiter to Capital Projects Fund         7700           Transiter to Capital Projects Fund         7700	نمآ		7110									
Transfer Among Funds         7130           Transfer of Interest         7140           Transfer of Interest         7140           Transfer of Interest         7140           Transfer of Interest From Capital Project Fund to O&M Fund         7150           OAM Fund 4         Access Fire Prevention & Safety Tax and Interest Proceeds to Tibo         7160           OAM Fund 4         Access Fire Prevention & Safety Bond and Interest Proceeds to Tibo         770           Principal on Bonds Sold         7220         7220           Principal on Bonds Sold         7220         7220           Principal on Bonds Sold         7220         7220           Principal on Bonds Sold         7230         7230           Sale or Comparisation for Fined Assats 6         7300         7300           Transfer to Debt Service for Pay Interest on Capital Leases         7500         0           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7600         0           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7600         0           Transfer to Capital Projects Fund         7990         0           Other Sources Not Classified Elsewhere         7990	Transfer of Indeest         7130           Transfer of Indeest         7140           Transfer of Indeest         7140           Transfer of Indeest         7150           Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds on Date Service Fund 5         7150           Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds on Debt Service Fund 5         7210           SALE OF BONDS (7200)         7220           Principal on Bonds Sold         7220           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7200           Transfer to Debt Service to Pay Interest on Capital Leases         7500           Transfer to Debt Service to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7800           Transfer to Capital Projects Fund         7800	رما		7120									
Transfer of Interest         7140           Transfer from Capital Project Fund to O&M Fund         7150           Transfer from Capital Project Fund to O&M Fund         7150           O&M Fund         7150           OBM Fund         7150           SALE OF Boxics Fine Prevention & Safety Bond and Interest Proceeds to Debt Service Fund \$5         7210           Interest or Boxics Sold         7220           Principal on Boxids Sold         7220           Accrued Interest on Boxids Sold         7220           Accrued Interest on Boxids Sold         7230           Sale or Compensation for Fixed Assets 6         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7500           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7500           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service Fund to Pay Interest on Revenue Boxids         7700           Transfer to Debt Service Fund to Rev	Transfer of Interest         7140           Transfer of both End of D&M Fund         7150           Transfer for Excess Fire Prevention & Safety Tax and Interest Proceeds to 7160         7150           O&M Fund franker to Excess Fire Prevention & Safety Bond and Interest Proceeds to 7170         7170           In Debt Service Fund 5         720           Principal on Bonds Sould Accrued Interest Sould Accru			7130									
Transfer from Capital Project Fund in O&M Fund         7150           Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to OaM Fund         7160           OBM Fund.         Fire Prevention & Safety Bond and Interest Proceeds         7170           Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds         770           In Debt Service Fund.         720           Principal on Bonds Sold         720           Principal on Bonds Sold         730           Accrued Interest on Bonds Sold         730           Accrued Interest on Bonds Sold         730           Transfer to Debt Service to Pay Interest on Capital Leases         7400           Transfer to Debt Service for Pay Interest on Capital Leases         750           Transfer to Debt Service for Debt Service for Pay Interest on Revenue Bonds         750           Transfer to Debt Service for Debt Service for Pay Interest on Revenue Bonds         750           Transfer to Debt Service for Debt Service for Pay Interest on Revenue Bonds         750           Transfer to Debt Service for Debt Service for Pay Interest on Revenue Bonds         750           Transfer to Coptal Projects Fund         7700           Transfer to Coptal Projects Fund         7700           Transfer to Coptal Projects Fund         7700           Transfer to Coptal Projects Fund         7700 <td>Transfer from Capital Project Fund to O&amp;M Fund         7150           Transfer of Excess Fire Prevention &amp; Safety Bond and Interest Proceeds to 7160         7170           Transfer of Excess Fire Prevention &amp; Safety Bond and Interest Proceeds 7170         7170           Transfer to Excess Fire Prevention &amp; Safety Bond and Interest Proceeds 7170         7210           Principal on Bonds Sold Principal on Bonds Sold Principal on Bonds Sold Sale or Compensation for Fixed Absests 6         7220           Transfer to Debt Service to Pay Principal on Capital Leases 7500         7300           Transfer to Debt Service to Pay Interest on Revenue Bonds 7500         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7700           Transfer to Capital Projects Fund 10 Pay Interest on Revenue Bonds 7700         7700           Transfer to Capital Projects Fund 10 Pay Interest on Revenue Bonds 7700         7700</td> <td><del>mi</del></td> <td></td> <td>7140</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Transfer from Capital Project Fund to O&M Fund         7150           Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to 7160         7170           Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds 7170         7170           Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170         7210           Principal on Bonds Sold Principal on Bonds Sold Principal on Bonds Sold Sale or Compensation for Fixed Absests 6         7220           Transfer to Debt Service to Pay Principal on Capital Leases 7500         7300           Transfer to Debt Service to Pay Interest on Revenue Bonds 7500         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7700           Transfer to Capital Projects Fund 10 Pay Interest on Revenue Bonds 7700         7700           Transfer to Capital Projects Fund 10 Pay Interest on Revenue Bonds 7700         7700	<del>mi</del>		7140									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to OBM Fund 1 Transfer to Excess Fire Prevention & Salety Bond and Interest Proceeds 17170           OBM Fund 1 Transfer to Excess Fire Prevention & Salety Bond and Interest Proceeds 17170         7720           In Debt Service Fund 5 Service Fund 6 Sold         7720           Principal on Bonds Sold         7720           Principal on Bonds Sold         7720           Accrued Interest on Bonds Sold         7720           Accrued Interest on Bonds Sold         7720           Transfer to Debt Service In Debt Service Fund to Pay Interest on Capital Leases 7500         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700         7500           Transfer to Capital Leases 7700         7500           Transfer to Capital Projects Fund 7700         7800           SiSRE Loan Proceeds         7900           Other Sources Not Classilead Elsewhere         7990	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds of 2008 M Fund 4   Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds   7170	a l		2150									
ORM Fund 1         Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds         7170           Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds         770           SALE OF BOUNDS (2004)         72210           Principal on Bonds Sold         7220           Principal on Bonds Sold         7220           Accused Interest on Bonds Sold         7230           Accused Interest on Bonds Sold         7300           Sale or Compensation for Fixed Assets 6         7300           Transfer to Debt Service to Pay Interest on Capital Leases         7300           Transfer to Debt Service to Pay Interest on Revenue Bonds         7500           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7700           Transfer to Capital Projects Fund         7900	OBAM Fund 4         Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds         7170           Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds         7770           SALE OF BONDS (7200)         7220           Principal or Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Sale or Compensation for Fixed Assets 6         7300           Transfer to Debt Service to Pay Interest on Capital Leases         7400           Transfer to Debt Service to Pay Interest on Revenue Bonds         7600           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7800           Transfer to Capital Projects Fund         7800		xcess Fire Prevention & Safety Tax and Interest Proceeds to	7160									
10 Debt Service Funds   2	SALE OF BOHUS (T200)         7210           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Sale or Compensation for Fixed Assets 6         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7400           Transfer to Debt Service to Pay Interest on Revenue Bonds         7500           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7800           Transfer to Capital Projects Fund         7900	a	wase Fire Dissention & Safety Board and Interset Discussife	7170									
SALE OF BONUS (7200)         7210           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets <sup>6</sup> 7300           Transler to Debt Service to Pay Interest on Capital Leases         7400           Transler to Debt Service to Pay Interest on Revenue Bonds         7500           Transler to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transler to Capital Projects Fund         7900           Isansler to Capital Projects Fund         7900           ISBE Loan Proceeds         7900           Other Sources Not Classified Elsewhere         7900	SALE OF BONDS (7200)         7210           Principal on Bonds Sold         7220           Accrued Interest on Bonds Sold         7220           Sale or Compensation for Fixed Assets <sup>6</sup> 7300           Transler to Debt Service to Pay Principal on Capital Leases         7400         0           Transler to Debt Service to Pay Interest on Revenue Bonds         7500         0           Transler to Debt Service to Pay Interest on Revenue Bonds         7500         0           Transler to Debt Service In Debt Service Tund to Pay Interest on Revenue Bonds         7700         0           Transler to Debt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transler to Capital Projects Fund         7800         0           Section Revenue Bonds         7700         0           Transler to Capital Projects Fund         7800         0	_											
Principal on Bonds Sold         7210           Accrued Interest on Bonds Sold         7220           Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets 8         7300           Transfer to Debt Service to Pay Interest on Capital Leases         7400           Transfer to Debt Service to Pay Interest on Revenue Bonds         7500           Transfer to Debt Service to Pay Interest on Revenue Bonds         7700           Transfer to Debt Service fund to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7800           Isansfer to Capital Projects Fund         7900           ISBE Loan Proceeds         7900	Principal on Bonds Sold         7210           Premium on Bonds Sold         7220           Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets         7300           Transler to Debt Service to Pay Principal on Capital Leases         7400           Transler to Debt Service to Pay Principal on Revenue Bonds         7500           Transler to Debt Service for Debt Service for Proceds         7700           Transler to Debt Service for Debt Service for Proceeds         7700           Transler to Debt Service for Debt Service for Debt Service for Proceeds         7700           Transler to Debt Service for Deb	lo	SALE OF BONDS (7200)								aV.		
Premium on Bonds Sold         7220           Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets         7300           Translet to Debt Service to Pay Interest on Capital Leases         7400           Translet to Debt Service to Pay Interest on Capital Leases         7500           Translet to Debt Service to Pay Interest on Revenue Bonds         7700           Translet to Capital Projects Fund         7700           Translet to Capital Projects Fund         7900           ISBE Loan Proceeds         7900           Other Sources Not Classified Elsewhere         7990	Premium on Bonds Sold         7220           Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7400           Transfer to Debt Service to Pay Interest on Capital Leases         7500           Transfer to Debt Service to Pay Interest on Revenue Bonds         7500           Transfer to Debt Service In Debt Service Transfer to Debt Service Transfer to Debt Service Transfer to Debt Service Transfer Transfer to Debt Service Transfer Transf	-	St. difference. The consistency of the best of the form of the construction of the con	7210						THE PERSON NAMED IN COLUMN			
Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7400           Transfer to Debt Service to Pay Interest on Capital Leases         7500           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds         7700           Transfer to Capital Projects Fund         7800           ISBE Loan Proceeds         7900           Other Sources Not Classified Elsewhere         7900	Accrued Interest on Bonds Sold         7230           Sale or Compensation for Fixed Assets         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7400         0           Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service to Pay Interest on Revenue Bonds         7500         0           Transfer to Debt Service Ind to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         0           Transfer to Capital Projects Fund         7800         0           Transfer to Capital Projects Fund         7800         0	-		7220									
Sale or Compensation for Fixed Assets 6         7300           Transler to Debt Service to Pay Principal on Capital Leases         7400           Transler to Debt Service to Pay Interest on Capital Leases         7500           Transler to Debt Service Fund to Pay Interest on Revenue Bonds         7700           Transler to Capital Projects Fund         7800           Isansler to Capital Projects Fund         7900           Other Sources Not Classified Elsewhere         7900	Sale or Compensation for Fixed Assets 6         7300           Transfer to Debt Service to Pay Principal on Capital Leases         7400         0           Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service to Pay Interest on Revenue Bonds         7700         0           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         0           Transfer to Capital Projects Fund         7900         0			7230									
Transfer to Debt Service to Pay Principal on Capital Leases         7400         0           Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         0           ISBE Loan Proceeds         7900         7900           Other Sources Not Classified Elsewhere         7990	Transfer to Debt Service to Pay Principal on Capital Leases         7400         0           Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service to Pay Interest on Revenue Bonds         7600         0           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         7900           SiBS Loan Projects Fund         7900         7900			7300									
Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         0           Transfer to Capital Projects Fund         7900         0           ISBE Loan Proceeds         7900         7990	Transfer to Debt Service to Pay Interest on Capital Leases         7500         0           Transfer to Debt Service In Pay Interest on Revenue Bonds         7600         0           Transfer to Cebt Service Fund to Pay Interest on Revenue Bonds         7700         0           Transfer to Capital Projects Fund         7800         0           Sign Loan Proceeds         7900         0		on Capital Leases	7400			0						
Transfer to Debt Service 10 Pay Principal on Revenue Bonds         7600         0           Transfer to Debt Service Fund         7700         0           Transfer to Capital Projects Fund         7800         7900           ISBE Loan Proceeds         7900         7990	Transfer to Debt Service fund to Pay Interest on Revenue Bonds 7700  Transfer to Capital Projects Fund  Transfer to Capit	-		7500			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 7800  Transfer to Capital Projects Fund 7900 ISBE Loan Proceeds Other Sources Not Classified Elsewhere 7990	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700  Transfer to Capital Projects Fund 7800  ISBE Loan Proceeds 7900	<u>a</u>		2600			0						
Transfer to Capital Projects Fund         7800           ISBE Loan Proceeds         7900           Other Sources Not Classified Elsewhere         7990	Transfer to Capital Projects Fund 7800 ISBE Loan Proceeds 7900			7700			0						
ISBE Loan Proceeds Other Sources Not Classified Elsewhere	ISBE Loan Proceeds	-1		7800						0			
Other Sources Not Classified Elsewhere	Other Courses Man Classificat Classificat	ρίΤ		2000									
	Uther Sources Not Classited Elsewhere 7990	m l	ewhere	2662									
44 Total Other Sources of Funds 0 0 0 0 0 0 0 0	Total Other Sources of Funds 0 0 0 0 0	ΞÌ	Total Other Sources of Funds	2	0	0	0	0	0	0	0	0	0

## "See Accompanying Notes to Financial Statements."

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

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			(10)	(20)	(30)	(40)	(20)	(09)	(0,2)	(00)	(06)
	Description	Acct		Operations &			Municipat				Fire Prevention &
	(Elner vellore Collers)	•	COCCALCINA	Maintenance	Debt Services	ransportation	Security	Capital Projects	Working Cash	Tioi	Safety
	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		Contract of the last of the la				THE PERSON NAMED IN			A THE REAL PROPERTY.	
	Abokshment or Abatement of the Working Cash Fund 12	8110							0		
	Transfer of Working Cash Fund Interest 12	8120						3	0		
	Transier Among Funds	8130									
	Transfer of Interest	8140									
	Transfer from Capital Project Fund to O&M Fund	8150						0			
	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to	6160									
14	O&M Fund *	8									0
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds	8170									•
1	Taxes Pleched to Pay Principal on Capital Leases	8410						-			•
	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
	Fund Balance Transfers Pfedged to Pay Principal on Capital Leases	8440		Mental franchis							
	Taxes Pledged to Pay Interest on Capital Leases	8510									
	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
	Taxes Pledged to Pay Principal on Revenue Bonds	0190									
	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	9620									
	Other Revenues Pledged to Pay Principal on Revenue Bonds	9630						-			
	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640		٠							
	Taxes Pledged to Pay interest on Revenue Bonds	01.10									
	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	9740									
	Taxes Transferred to Pay for Capital Projects	9810									5240
	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
	Other Revenues Pledged to Pay for Capital Projects	8830							72		
	Fund Balance Translers Pledged to Pay for Capital Projects	8840							100		
	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
	Other Uses Not Classified Elsewhere	8990									
	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(376,912)	(8,424)	(18,124)	(19,341)	44,467	139,715	14,796	46.134	(3.59
	Fund Balances - July 1, 2015		2,070,694	420,539	87,336	140,927	Co	397,842	532,718	370.621	
	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
	Fund Balances - June 30, 2016		1,693,782	412,115	69.212	121,586	299,729	537,557	547.514	416.755	87.871

	¥	-	٥	1	-	-					-
_	Donnerston		(10)	(20)	(30)	(40)	(50)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Relirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
П	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
വ	Designated Purposes Levies (1110-1120)		559,267	143,944	130,281	68,786	82,182		13,781	178,233	113,811
9	Leasing Purposes Levy	1130									
	Special Education Purposes Levy	1140	10,639								
	FICA/Medicare Only Purposes Levies	1150					104,854				
	Area Vocational Construction Purposes Levy	1160									
0	Summer School Purposes Levy	P. I.									
	Other Tax Levies (Describe & Itemize)	1190									
일	Total Ad Valorem Taxes Levied By District	This state of the	906'699	143,944	130,281	987,88	187,036	0	13,781	178,233	13,811
13 PAY	PAYMENTS IN LIEU OF TAXES	1200									
4	Mobile Home Privilege Tax	1210									
5	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes	1230	53,000	140,170			27.000				
	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		53,000	140,170	0	0	27,000	0	0	0	0
19 TUT	титом	1300									
	Regular - Turtion from Pupils or Parents (In State)	1311									
21	Regutar - Tuition from Other Districts (In Stale)	1312									
22	Regular - Tuttion from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314		Te:							
	Summer Sch - Tutton from Pupils or Parents (in State)	1321									
_	Summer Sch - Turtion from Other Districts (In State)	1322									
8 8	Summer Sch - Tutton from Other Sources (in State)	1323									
	Summer Sch Tutton from Other Sources (Out of State)	1324									
1	CTE - Tutton from Pupils or Parents (in State)	1331									
1	C.E Lutton from Other Districts (in State)	1332									
3 5	Critical from Ciner Sources (in State)	1333									
32	Special Ed - Tuttion from Punits or Parents (In State)	134									
33	Special Ed - Tution from Other Districts (in State)	1342									
34	Special Ed - Tuition from Other Sources (in State)	1343									
35	Special Ed - Tutton from Other Sources (Out of State)	1344									
98	Adult - Tuition from Pupils or Parents (in State)	1321									
	Adult - Turtion from Other Districts (in State)	1352									
1	Adult - Tuttion from Other Sources (in State)	1323									
	Adult - Tution from Other Sources (Out of State)	1354		250							
5	Total Tuition		0								
_	TRANSPORTATION FEES	1400									
_	Regular -Transp Fees from Pupils or Parents (in State)	1411									
	Regular - Transp Fees from Other Districts (In State)	1412									
_	Regular - Transp Fees from Other Sources (In State)	1413				99					
ļ	Heguar - Transp Fees from Co-cumcular Activities (in State)	1415									
_	Regular Transp Fees from Other Sources (Out of State)	1416									
	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421									
_	Summer Sch - Transp. Fees from Other Districts (in State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (in State)	1423									
	SUMMER SON - ITANSO, FEES ITOM LIPPET SOURCES (ONLO) STATE	1424									

"Sap Accompanying Notes to Financial Statements."

16	
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d Date:	CL O
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Continue				(10)	(20)	(30)	(40)	(20)	(60)	1027	1007	1007
The control former found with chain and section and se	.T	Description		fall	(co)	(ac)	(40)	Minicipal	(00)	<u>(</u> )	(AD)	(06)
Cit   Time of the state of th		(Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
CT   Trace free are not to the content of the con		Transn Base from Other Districts (in State)	E 473		Maintainem Maintainem			Social Security				& Sarety
Second Color of Col	<u> </u>	- Transp Fees from Other Sources (in State)	1433									
Second for 1 month for teachers (1 month for		- Transp Fees Irom Other Sources (Out of State)	1434									
Second 12 - Transity Second 12	l.	lal Ed - Transp Fees from Pupils or Parents (in State)	1441									
Second Let   Transp Second Cot   State   Sta		al Ed - Transp Fees from Other Districts (in State)	1442				2.381		75			
Actuar Transport Series for Foundation of 1444         4444         Actuary Series for Proper Section (1942)         4444         Actuary Section (1942)         4444         <		ial Ed - Transp Fees from Other Sources (in State)	1443									
Add Timps See to Mobile or Peace, 16 Salah  Add Timps See to Mobile or Seas, 16 Salah  Add Timps See to Mobile or Seas, 16 Salah  Add Timps See to Mobile or Seas, 16 Salah  Add Timps See to Mobile Sea to Mobile Seas, 16 Salah  Add Timps See to Mobile Sea		tal Ed - Transp Fees from Other Sources (Out of State)	1444									
Add. Turnery feet into Other States) 1453 Add. Turnery feet into Other States) 1453 Add. Turnery feet into Other States) 1454 Add. Turnery feet into Other States (1520) 1454 Total Turnery feet into Other States (1520) 1454 Goan to Cheer States (1520) 1454 Goan to Cheer States (1520) 1454 Add. Turnery feet into Other States (1520) 1454 Add. Turnery feet (1520) 1454 Add. Turner		<ul> <li>Transp Fees from Pupils or Parents (in State)</li> </ul>	1451									
Add **Transp* feel from Other Societie (18 Stans)   1453   1453   1454		- Transp Fees from Other Districts (In State)	1452									
Add 1. Transportation from Sources Out of Station Add 2. Transportation from Sources Out of Station Add 2. Transportation from Sources Out of Station Add 3. Transportation from Sources Out of Station Cannot case of seve Investments Total Services of Seve Investments Total Services of Seve Investments Total Services of Seve Investments Total Sever Out-Total Seve Investments Total Seve Investments Total Seve Investments Total Sever Seve Investments Total Sever Seve Investments Total Seve Investments Total Sever Seve Investments Total Sever Seve Investments Total Transport Necture Investment Total Transport Necture Investment Total Transport Necture Total Seve Investment Investment Total Transport Necture Total Seve Investment Total Transport Necture Total Seve Investment Investment Total Transport Necture Investment Tota		- Transp Fees from Other Sources (in Slate)	1453									
Transit Transitional Color Marchine State		- Transp Fees from Other Sources (Out of State)	1454									
State of toward solutions of the control of the c		Transportation Fees					2,437					
Contact of Newtonians   State of Leading Contact		IS ON INVESTMENTS	1500						electric de la constante de la			
Total Entroper Service (1972)  Total Entroper Service (1972)  State to relace the relace (1972)  State to relace (1972)  State (1972)  Sta		ist on Investments	1510	2,891	574		9	461		1.015	735	
Total Eminipage of Investments   1800   1801   1802   1805   18		or Loss on Sale of frivestments	1520									
Propositive Cerebration         1400           State to Professor Lead         1400           State to Professor Lead Lead         161         56,435           State to Address         162         16,437           Other Cool Service & Neurise)         160         9,453           Total Food Service Decrete & Neurise)         170         2,716           Atmission - Arthritic Cool Activity Recome         1770         2,716           Admission - Arthrity Recome         1770         2,716           Bob State State State Internal Decrete & Neurise)         1790         2,716           Own Described Activity Recome         1817         17,750         2,716           Own Described Activity Recome         1817         13,527         1812           TATTOON WOUNE         1812         182         182           State - Other Contrader of Construction of Construction Scrool Incodes         182         182           State - Other Contrader of Construction Scrool Incodes         182         182           State - Other Contrader Scrool Incodes         1820 <td></td> <td>Earnings on Investments</td> <td></td> <td>2,891</td> <td>574</td> <td></td> <td>9</td> <td>461</td> <td></td> <td>1,015</td> <td>735</td> <td></td>		Earnings on Investments		2,891	574		9	461		1,015	735	
Solies to Produce Lunch         (61 1 229722           Solies to Produce Lunch         (15 2 65435           Solies to Produce Lunch         (161 2 65435           Solies to Produce Lunch         (161 2 65435           Solies to Produce Lunch         (161 2 65435           Solies to Adata         (162 2 65435           Solies to Adata         (162 2 65435           Offer Food Service         (162 2 65435           OFFINITY RECORD & Limitals)         (170 2 6746           OFFINITY RECORD & Limitals)         (170 2 6746           OFFINITY RECORD & Limitals)         (170 2 7466           OFFINITY RECORD & Limitals)         (170 2 6746           OFFINITY RECORD & Limitals         (170 2 6746           THAN TOOK RECORD & Limitals         (170 2 6746           Address - Address of Contract & Limitals         (180 2 6746           Address - Address of Contract & Limitals         (180 2 6746           Address - Address of Contract & Limitals         (180 2 6746)           Solies - Samewer School of Decrete & Limitals         (180 2 6746) </td <td>_</td> <td>RVICE</td> <td>1600</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	_	RVICE	1600									
State to Podes - Greatester         16.2         SS-638           State to Podes - Greatester         16.4         SS-638           State to Podes - Other (Describe & Hemite)         16.1         3.97.1           State to Podes - Other (Describe & Hemite)         16.1         2.30.18           Other Consol Service (Describe & Hemite)         17.1         2.90.4           Admissions - Attail Prod Service         17.1         2.90.4           Admissions - Attail Control & Hemite)         17.0         2.716           Divid Sions S		To Pupils - Lunch	1191	129,722								
State to Puper's - At Cardina         1617         SS,435           State to Address - Other (Describe & Huntze)         1621         14,371           State to Address - Other (Describe & Huntze)         1620         14,437           State to Address - Other (Describe & Huntze)         1700         2,943           Troal Food Service (Describe & Huntze)         1770         2,716           Advansore - Chile (Describe & Huntze)         1770         2,716           Advansore - Chile (Describe & Huntze)         1770         2,716           Advansore - Chile (Describe & Huntze)         1770         2,716           Book State States - Chile (Describe & Huntze)         1770         2,716           Book State States - Chile (Describe & Huntze)         1770         2,716           Book State States - Chile (Describe & Huntze)         1770         2,716           Remail States - Chile (Describe & Huntze)         1813         2,750           Remail States - Chile (Describe & Huntze)         1813         2,750           Remail States - Chile (Describe & Huntze)         1813         2,822           Remail States - States - Chook of Technolos         1812         2,822           States - Chook of Technolos         1812         2,822           States - Chein Chook of Technolos         1820         <		to Pupits - Breakfast	1612									
State to Putglet - Other (Describe & Itemize)   1514   15971   15981   15981   15981   15981   15981   15981   15981   159881 to Address Concerted & Itemize)   1500   144.27   15981   15981   1599		to Publis - A ta Carle	1613	55.435								
Sales of Addition         States         Mode         9.437           Total Food Service         Total Food Service         21,0108         9.433           Total Food Service         1700         21,0108           Reversacree - Allerice         1711         29,044           Admissione - Allerice         1720         2,716           Read Source - Allerice         1720         2,716           Book Stone States         1720         2,716           Other Industrication Activity Income         1800         31,750           Other Industrication Activity Income         1801         31,750           Female - Supplant Tentooks         1813         1822           Female - Supplant Tentooks         1813         1822           Remarks - Orner (Describe & Increa)         1813         1822           Sales - Report Tentooks         1822         1822           Sales - Report Tentooks         1822         1822           Sales - Report Score (Describe & Increa)         1822         1822           Sales - Report Except on Tentooks         1822         1822           Sales - Report Except on Tentooks         1822         1822           Sales - Report Except on Tentooks         1822         1822           Sales - R	Sales	to Pupils - Other (Describe & Nemize)	1614	3,971								
Other Food Services         9.453           Total Food Services         21:0.018           Total Food Services         21:0.018           Admissione - Aniesin         1710         2.9.044           Admissione - Aniesin         1720         2.7.16           Peas Services - Other (Describe & Henries)         1720         2.7.16           Other Describe Activity Revenue (Describe & Henries)         1820         31.760         0           TEXTBOOK Water - Regular Featonous Services         1812         13.527         8           Remarks - Regular Featonous Services         1812         1820         8           Remarks - Card Contravorage Causarin Textbooks         1822         8         8           Sides - Regular Featonous Services         1822         8         8         8           Sides - Regular Featonous Services         1822         8         8         9           Other (Describe & Henries)         1822         3         9         9           Other (Describe & Henries)         1820         9         9         9 <td>_</td> <td>to Adults</td> <td>1620</td> <td>14,437</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	_	to Adults	1620	14,437								
Total Food Services   1708   241,016   29,044	_	Food Service (Describe & Itemize)	1690	9,453								
Person Procuse & Innuiso         1700           Admissions - Americ         1711         29 044           Admissions - Americ         1711         29 044           Read Admissions - Americ         1720         2,716           Read Store States         1720         2,716           Other Derical Chairly Revenue (Describe & Hemzle)         1720         2,716           Other Derical School Activity Revenue (Describe & Hemzle)         1730         31,780           Other Derical School Activity Income         1800         31,780         0           Revisite School Factorole & Hemzle Summer School Textorole & Hemzle Summer Summer School Textorole & Hemzle Summer School Textorole & Hemzle Summer Summ		Food Service		213,018								
Admissions - Milhillo         711         29.044           Admissions - Milhillo         1719         2,716           Feas         1720         2,716           Book Stone States         1720         2,716           Dook Stone States         1720         2,716           Clast District Control         1820         6           TEXTBOOK MICONE         1812         6           Rentals - Summer Stone I stations at Textbooks         1812         8           Rentals - Adult/Contrarg Education Textbooks         1813         8           Rentals - Summer Stone I stations at Textbooks         1812         8           States - Summer Stone I stations at Textbooks         1822         8           States - Summer Stone I stations I stations at Textbooks         1822         8           States - Chiner (Describe & I terms)         1820         8           States - Chiner (Describe & I terms)         1820         8           States - Chiner (Describe & I terms)         1820         8           States - Chiner (Describe & I terms)         1820         8           States - Chiner (Describe & I terms)         1820         8           Rentals - I terms Admiscipal or Courty Governments         1820         8           Rentals - Chine		YSCHOOL ACTIVITY INCOME	1700									
Admissions - Other (Decembe & tennite) 1719 2,716 Book Stone Stone & tennite) 1720 2,716 Book Stone Stone & tennite) 1720 2,716 Book Stone Stone Activity Revenue (Describe & tennite) 1720 31,760 0 Cher Delind/School Activity Income 1600 TEXTRODIA DELINDAL STONE ST	Admis	ssions - Athletic	1711	29,044								
Peeds		ssions - Other (Describe & Itemize)	1719									
1700   1700			1720	2,716								
Other Distinct/School Activity Revenue (Describe & Itemize)         1790         31,760         0           TeXTBOOK INCOME         160         31,760         0           Rentals - Regular Textbooks         1812         13,527           Rentals - Adult/Contravag Education Textbooks         1813         Rentals - Adult/Contravag Education Textbooks           Rentals - Adult/Contravag Education Textbooks         1822         Rentals - Adult/Contravag Education Textbooks           Sales - Stammer School Textbooks         1823         Rentals - Adult/Contravag Education Textbooks         1823           Sales - Stammer School Textbooks         1823         Rentals - Adult/Contravag Education Textbooks         1823           Sales - Adult/Contravag Education Textbooks         1823         1820         1823           Collet (Describe & Henrize)         1890         13,527         1890           Other (Describe & Henrize)         1990         1990         1990           Rentals         Controvinces and Donations from Private Sources         1990         1990           Rentals         Controvinces and Donations from Private Sources         1990         1990           Relativity         1990         1990         1990		Store Sales	1730									
Total DistrictSchool Activity Income		District/School Activity Revenue (Describe & Itemize)	1790									
TEXTBOOK INCOME         1800           Rentals - Regular Textbooks         1811         13,527           Rentals - Guarder Strond Institution         1812         1813           Rentals - Austraction Textbooks         1813         1813           Rentals - Auguration Textbooks         1821         1822           Sales - Regular Textbooks         1822         1823           Sales - Auguraner Strond and strooks         1823         1823           Sales - Other (Describe & Hemze)         1823         1823           Sales - Other (Describe & Hemze)         1823         1829           Sales - Other (Describe & Hemze)         1829         13,527           Other (Describe & Hemze)         1900         13,527           Other (Describe & Hemze)         1900         3,991           Rentals         1900         3,991         1900           Rentals         1900         3,991         1900           Relatives browded Other Destricts         1900         1900           Relative of Provided Other Destricts         1900         1900           Relative of Levin August Morelys from TIF Destricts         1900         1900		District/School Activity Income		31,760	0							
Renials - Regular Textbooks         1811         13,527           Renials - Summer School Textbooks         1812         1812           Renials - Conforting Education Textbooks         1813         1813           Renial Sease - Market School Textbooks         1822         1822           Sales - Summer School Textbooks         1822         1823           Sales - Other (Describe & Iterate)         1823         1823           Sales - Other (Describe & Iterate)         1829         13,527           Other (Describe & Iterate)         1890         13,527           Other (Describe & Iterate)         1890         3,991           Renials         1910         3,991         1930           Contributions and Donalions from Private Sources         1930         3,991         1940           Reliance Provided Other Districts         1940         1940         1940           Relund of Pror Vears' Expenditures         1950         1950         1950		DK INCOME	1600									
Rentals - Summet School Textbooks         1812           Rentals - Adut/Continuing Education Textbooks         1813           Saleas - Requir Textbooks         1821           Sales - Regular Textbooks         1822           Sales - Summet School Textbooks         1823           Sales - Adut/Continuing Education Textbooks         1823           Call Textbook Income         1930           OTHER IDEACH & Ilentize)         1940           Rentals         1940           Relund of Prior Years' Expenditures         1950           Relund of Prior Years' Expenditures         1950	A	uls - Regular Textbooks	11811	13,527								
Rentals - Adut/IContinuing Education Textbooks         1813           Rentals - Other (Describe & Ilentize)         1821           Sales - Subract States - Other (Describe & Ilentize)         1822           Sales - Other (Describe & Ilentize)         1829         13,527           Other (Describe & Ilentize)         1890         13,527           OTHER REVENUE FROM LOCAL SOURCES         1900         3,991           OTHER REVENUE FROM LOCAL SOURCES         1930         3,991           Impact Frest from Municipal or County Governments         1940         1950           Payments of Provided Other Districts         1950         1950           Payments of Surfus Moneys from TIF Districts         1960         1960		uls - Summer School Textbooks	1812									
Rentals - Other (Describe & lienzie)         1819           Sales - Regular Tentbooks         1821           Sales - Regular Tentbooks         1823           Sales - Adut/Continuing Education Tentbook         1823           Sales - Adut/Continuing Education Tentbook         1823           Sales - Adut/Continuing Education Tentbook         1820           Other (Describe & Itemze)         1890           OTHER REVENUE FROM LOCAL SOURCES         1900           Pennias         1910           Conning Country Governments         1920           Services Provided Other Districts         1940           Refund of Prior Years Expenditures         1950           Refund of Prior Years Expenditures         1950	_	ils - Adult/Continuing Education Textbooks	1813									
Sales - Regular Textbooks         1821           Sales - Summer School Textbooks         1822           Sales - Summer School Textbooks         1823           Sales - Adut/Continuing Education Textbooks         1829           Sales - Adut/Continuing Education Textbook         1829           Other (Describe & Hemize)         1829           OTHER REVENUE FROM LOCAL SOURCES         1900           Pennials         1910           Contributions and Donalions from Private Sources         1920           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         1950	_	uls - Other (Describe & Itemize)	1819									
Sales - Summer School Textbooks         1822           Sales - Adut/Confinuing Education Textbooks         1823           Sales - Adut/Confinuing Education Textbooks         1823           Sales - Other (Describe & Itemze)         1829           Other (Describe & Itemze)         1829           Other (Describe & Itemze)         1900           Total Textbook Income         1900           OTHER REVENUE FROM LOCAL SOURCES         1910           Rentlask         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' Expenditures         1960           Payments of Subtaks Moneys from TIF Districts         1960	Ц	- Regular Textbooks	1821									
Sales - Adut/Continuing Education Textbooks         1823           Sales - Adut/Continuing Education Textbooks         1829           Sales - Other (Describe & Itemze)         1829           Other (Describe & Itemze)         1890           Total Textbook Income         1900           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           Relund of Prior Years' Expenditures         1950           Palaments of Surbas Moneys from TIF Districts         1960	_	- Summer School Textbooks	1822									
Sales - Other (Describe & Itemze)         1829           Other (Describe & Itemze)         1890           Total Textbook Income         13,527           OTHER REVENUE FROM LOCAL SOURCES         1900           Rentals         1910           Coninclutions and Donations from Private Sources         1920           Impact Fees from Municipal or County Governments         1930           Services Provided Other Districts         1940           Relund of Prior Years' Expenditures         1950           Payments of Survices Trom TIF Districts         1950	_	- Adult/Continuing Education Textbooks	1823									
Other (Describe & Itemize)         1890         13,527         1890         13,527         1890         18,527         1890         18,527         1890         18,527         1890         18,527         1890		- Other (Describe & Itemize)	1829									
Total Textbook Income	_	(Describe & Itemize)	1890									
Pentals		I EXTDOOK INCOME		13,527								
Rentals         1910         3,991           Coninclutions and Donations from Private Sources         1920         3,991           Impact Fees from Municipal or County Governments         1930         1930           Services Provided Other Districts         1940         1940           Refund of Prior Years' Expenditures         1950         1950           Payments of Surplax Moneys from TIF Districts         1960         1960		EVENUE FROM LOCAL SOURCES	1900					90/3				
Contributions and Donalisons from Private Sources         1920         3,991           Impact Fees from Municipal or County Governments         1930         1930           Services Provided Other Districts         1940         1940           Refund of Prior Years' Expenditures         1950         1950           Payments of Surplays Moneys from TIF Districts         1960		क्ष	1910									
Impact Fees from Municipal or County Governments 1930 Services Provided Other Districts 1940 Refund of Pror Years' Expenditures 1950 Payments of Surplays Moneys from TIF Districts 1950	_	abutions and Donations from Private Sources	1920	3,991								
Services Provided Other Districts 1940 Relund of Pror Year's Expenditures 1950 Payments of Surpks Moneys from TIF Districts 1950		21 Fees from Municipal or County Governments	1930									
Helund of Prof Year's Expenditures 1990 Payments of Surbas Moneys from TIF Districts 1990		ces Provided Other Districts	1940			1 6000						
Payments of Surplus Moneys from 11F Districts	1	od of Phor Years' Expenditures	1950								843	
Delinear Palicolina Pass		ents of Surplus Moneys from 11F Districts	1960									

1			1015	(20)	(30)	(40)	/60)	(60)	(70)	100)	(406)
			2017	[AN]	1441		1000	1001	10.27	ingi	
Г	Description (Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tor	Fire Prevention
201	Proceeds from Vendors' Contracts	1980					Social Security				
103	CBeds	1983	100000000000000000000000000000000000000		50,508			190,689			
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992		To Brown and the second							
106	Other Local Fees (Describe & Hernize)	1993									
10		1999	22,387	398		868'8				62	7,000
اچ			27,213	398	50,508	868'8	0	190,689	0	902	2,000
109	Total Receipts/Revenues from Local Sources	1000	911,315	285,086	180,800	80,127	214,497	191,224	14,796	179,873	20,812
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
9	DISTRICT (2000)				The second second second second						
=	Flow-through Revertue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	5200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
1,	RECEIPTS/REVENUES FROM STATE SOURCES (3800)										
1 1	UNRESTRICTED GRANTS-IN-AID (3001-3099)	ľ									
1		2000	0004 400			00000					
- 0	Contain State AM Dold Lamborn Sundamontal	3000	2,901,400			Ono'ne					
		3000	70.								
2 2	SBO	3089									
	Total Unrestricted Grants-In-Aid		3,073,400	0	0	20,000	0	0		0	0
122 Rt	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
	SPECIAL EDUCATION										
24	Special Education - Private Facility Tution	3100				-					
125	Requiring Sp ED Services	3105	90,117								
92		3110	85,400								
127		3120									
8	mmer Individual	3130									
62		3145		20 20 W. C. C.							
8	(Describe & Itemize)	3199									
- 9	Total Special Education		115,611	P		0					
	(CTE)										
133		3200	15,094								
8	ry Program Improvement (CTEI)	3220									
33		3225									
98	-	3235	1,833								
137		3240									
8		3270									
139		3299		C							
	Total Carder and Lechnical Education	1	126'01	0			٥				
		2000									
ule.	Comment of Comments	2240									
?		2310									

4	A	n	5	۵	1	_	.5	Ξ	-	ח	N I
Ц			(10)	(20)	(30)	(40)	(20)	(09)	(04)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debl Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
145	State Free Lunch & Breakfast	3360	1,100				Social Security				
146	School Breakfast Initiative	3365			88						
	Driver Education	3370	8,464								
148	Adult Ed (from ICCB)	3410	September 1								
	Adult Ed - Other (Describe & Itemize)	3499							ALCOHOLD BY THE PARTY OF THE PA		
	TRANSPORTATION					-					
121	Transportation - Regular and Vocational	3500				190,598					
152	Transportation - Special Education	3510				70,935					
153	Transportation - Other (Describe & Itemize)	3599									
	Total Transportation	Contract Contract	0	0		261,533	0				
2	Learning Improvement - Charge Grants	3610				-					
1	Scientific Literacy	3660		Principle of the second							
	Truant Alternative/Optional Education	3692									
-1	Early Childhood - Block Grant	3705		-		The second second					
	Heading Improvement Block Grant	3715					No. of Section Section				
1	Reading Improvement Block Grant - Reading Recovery	3720									
	Continued Heading Improvement Block Grani	3725		5.70							
	Continued Heading Improvement Block Lifahi (2% Set Aside)	3726									
3	Object Education Control Diet Control	2700									
	Cincago Educational pervices block Glass	3/0/						-			
	School Salety & Coucation in provement block Grant	3//5									- Annual Contraction of the last of the la
1	Lecimondy - Lecimondy to Success	3/80						- The second second			
	State Cristial Schools  Extended Learning Conditions - Summer Bridge	3825									
	Information Improvements - Developed Actions	3030	District Sancour								
	School Infrastructure - Maintenance Projects	3925									
	Other Restricted Revenue from State Sources (Describe & (temize)	3888	750								
	<u> </u>										
	Total Restricted Grants-In-Aid		202,758	0	0		0	0	0	0	
	Total Receipts from State Sources	3000	3,276,158	0		311,533		0	0	0	0
	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)	Ī									
14.8	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FECERAL GOVT	GOVT					Con Con				
F	(400 t-902) Endows Impact &id	4004							Control of the last of the las		
	Other Unrestricted Grants-In-Akt Received Directly Iron the Fed Soyt	4009									
	(Describe & Hemize)										
	Total Unrestricted Grants-In-Aid Received Directly		c	•		•	•	•	•		
-18	from the Federal Govi		0	0	0	P	0	0	0	0	0
2 3	HESTRICTED GHAMTS-IN-AID HECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
	Head Slari	4045									
	Construction (Impact Aid)	4050									
	MAGNET	4060									
	Other Restricted Grants-in-Aid Received Directly from the Federal Gov! (Describe & Itemize)	4090									
	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
표돈	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOYT THRU THE STATE (4100-4999)										
,	TITLE VI			1							
	Title VI - Innovation and Flaxibitity Formula	4100									
	Title VI - District Projects	4105									

Fire Prevention & Safety

Tort 9

Capital Projects Working Cash

Social Security **Retirement** Municipal (20) O

Transportation

Debt Services (00) ш

> Operations & Maintenance

Educational 9

Acct

Description (Enter Whole Dollars)

Title VI - Rural Education Initiative (REI)

Title V - Other (Describe & Hemize)

2 189 190 192

**3**¢

9,744 9,744

4107 4199

(20) ۵

m

6

83

0

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41,402

121,736

4215 4200

4220

4240

4299

Food Service - Other (Describe & Itemize)

**Total Food Service** Title 1 - Low Income

THE

Summer Food Service Program

School Breaklast Program

Special Milk Program

Child Adult Care Food Program

Fresh Fruits & Vegetables

National School Lunch Program

Breaklast Start-Up Expansion

FOOD SERVICE

Total Title V

4226

(06)

(20)

(09) I

Page 13

1,801

0

0

227,318

4340

Title I - Other (Describe & Itemize)

Total Title 1

Title I - Migrant Education

Title I - Reading First SEA Funds

1,801

227,318

4305 4332 4335 4337

Title I - Low Income - Neglected, Private

Title 1 - Comprehensive School Reform

Title I - Reading First

Title I - Even Start

4334

163,138

A	9	ر		ט	L	อ	I		7	۷
		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct *	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ARRA - Child Nutniton Equipment Assistance	4863									
Impact Aid Formula Grants	4864									
Impact Aid Competitive Grants	4865							l decre		
Qualified Zone Academy Bond Tax Credits	4866			31,630				Fautor **		And the second section of the s
Qualified School Construction Bond Credits	4867									
Build America Bond Tax Credits	4868									
Build America Bond Interest Reimbursement	4869									
AHHA - General State Aid - Other Govt Services Stabilization	4870									
Other ARRA Funds - II	4871									
Other ARRA Funds - III	4872							-		
Other ARRA Funds - IV	4873									
Other ARRA Funds - V	4874									
APRA - Early Childhood	4875									
Other ARRA Funds VII	4876			,	gives .					
Other ARRA Funds VIII	4877									
Other ARRA Funds IX	4878									
Other ARRA Funds X	4879									
Other ARRA Funds Ed Job Fund Program	4880									
Total Stimulus Programs		0	0	31,630	0	0	0			0 0
Race to the Top Program	4901									
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrani Education Program (IEP)	4905									-
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
Learn & Serve America	4910									
McKinney Education for Homeless Children	4920									
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	35,924				208		10.2-007		
Federal Charter Schools	4960									
Medicaid Matching Funds - Administrative Outreach	4991	12,205								
Medicaid Matching Funds - Fee-for-Service Program	4992	10,406								
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	21,390				32		200		
Total Restricted Grants-In-Aid Received from the Federal Govr Thru the State		519.407	0	31,630	0	2.122	C		the test of the same of the same of the same	0
Total Receipts/Revenues from Federal Sources	4000	519,407	0	31,630	0	2.122		0		

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

1,010   1,00		∢	20	2)		ַע	-	<b>5</b>	±	-	5	¥	۱ ۲
Total Exportance   Total Expor		Description		(00)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
10 - EDICATIONALE PUND (ED)   1000   1011   24   12   12   13   13   13   13   13   13		Enter Whole Dollars)	1000	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
Security Extension Programs   11   1,811,724   2,181,941   2,191,741   2,191,941   2,191	10-F	EDUCATIONAL FUND (ED)											
Tunnel Paperate Caracter Screens 1100 1,1412/24 310,514 1 33,017 1 51,623 1,129 6,579 6,790 6,79	INSTRUCTION (ED)		1000										
Fine the Chanter's Choose 1111			1100	1,818,734	316,941	33,077	59,524	1,799	6,360			2,236,435	2,344,525
Part		harier Schools	1115									0	
Special Education (1997) (1992	_		1125									0	
Special Education (1997) (1923 100) (1912) (1913) (1914) (1912) (1914) (	_	ograms (Functions 1200-1220)	1200	297,982	34,638	1,499	4,191					338,310	423,915
Photoside and Supplicational Programs (+ 1) 125 13,550 14,150 11,145 1,156 4,053 1 1,150 14,003 11,000 14,000 11,0	Ц	ograms Pre-K	1225	40,908	4,836	12	3,233					48,989	55,425
Admitiscation Programs   1273   Admitiscation Programs   127		emental Programs K-12	1250	136,603	74,130	11,143	1,736	4,053				227,665	232,425
Additionally Electrical Programs 1300 14,242 20,185 21,195 24,551 11,1266 24,401 10,1077 10,100 11,1	_	emental Programs Pre-K	1275									0	
December Secretaries   1400   94,996   19,425   388   11,356   3,461   9,4074   9,		ication Programs	1300									0	
Marca-Claudian Programs   1500   77,556   5,822   20,155   21,550   2,652   20,000   2,652   20,000   2,652			1400	94,996	19,425	388	11,326	3,461				129,596	131,055
Summer Score Programs 1500 44,310 44,310 9,409 3,886 30 283 70 10 10 10 10 10 10 10 10 10 10 10 10 10		ams	1500	77,959	5,823	20,155	21,930	2,653	4,074			132,594	135,385
Own An Explanation Programs         160         44.30         9.409         1.447         309         263         9.90           Tour And Programs         190         44.30         9.409         3.866         1.0         1.0           Tour And Institute of Collocal Programs         191         1.0         4.0         1.0		grams	1600									0	
December Programs   1700   44.310   9.400   9.3865   9.400   9.3865   9.400   9.3865   9.400   9.3865   9.400   9.3865   9.400   9.4			1650			1,447	320		263			2,030	2,150
Buttonian Programme   1800	Driver's Education Pr	юдгалта	1700	44,310	9,409	3,885			10			57,614	58,340
Transit Membras & Coloration Programs   1900   Programs Person Programs   1900   Programs Person Programs   1910   Programs Person Programs   1911   Programs Person Programs   1912   Programs Person Programs   1912   Programs Person Programs   1913   Programs Person Programs   1914   Programs Person Programs   1915   Programs Person Programs   1916   Programs Person Programs Person Programs   1916   Pro			1800									0	
Part   Properties   Propertie		Optional Programs	1900								100 mm 100 mm	0	
Regular IX of Programs - Frank Bridge         912         912         912         912         912         912         913         914	L	wate Tutton	1910									0	
Special Enclained Programs Feb. *** Laboral Manday		ms - Private Tution	1911									0	
Revealed Enclarion Programs Previous Programs Programs Previous Programs Previous Programs Previous Programs Progra	L	rograms K-12 - Private Tuition	1912									0	Action and the second
Parenel Subject Programs (17)   Parenel Discovering (19)   Parenel Discov		nogams Pra-K - Tuition	1913										
Auto-Controller Springer Pork - Prevale Tusion   1915   1916	Ļ	ntal Programs K-12 - Private Tution	1914									0 0	
Addistinguish Enclation Programs - Private Tuston  TITE Programs - Private Tuston  1918  Summar Stander Programs - Private Tuston  1920  Support Stander Stander Private Tuston  1920  Other Stander Stander Private Tuston  1920  Other Stander Stander Programs - Private Tuston  1920  Other Stander Stander Stander Stander Stander Sta		ntal Programs Pre-K - Private Tutton	1915									0	
CTE Programs - Private Tusion   1918   191		scation Programs - Private Tutton	1916									0	
Interportation   1918   Part		ate Tutton	1917									0	
Summer School Programs - Private Tutorn  Glack Programs - Private Tutorn  1921  Trustra Alemantus Optional Ed Programs - Private Tutorn  1921  Trustra Alemantus Optional Ed Programs - Private Tutorn  1921  Trustra Alemantus Optional Ed Programs - Private Tutorn  1922  Support SERVICES - Full Light  Alemantus Optional Ed Programs - Private Tutorn  1922  Support SERVICES - Full Light  Alemantus Optional Ed Programs - Private Tutorn  Support SERVICES - Full Light  Alemantus Optional Ed Programs - Private Tutorn  Alemantus Op		ams - Private Tuttion	1918									0	
Coting Programs - Private Tusion         1920   1921         1920   1921         1921   1921   1921         1921   1921   1922         1921   1922   19	Summer School Prog	grams - Private Tuition	1919									0	
Biangatal Programs - Private Tuthor   1922   1822		Ivale Tuition	1920										
Truains Atlemative Oblivial Ed Progras - Private Tudon 1922  Truain straticion*  Truain straticion*  Truain Instinction*  Truain Instin		Private Turbon	1921									0	
Supports Services         Capable Institution 19         1000         2,511,492         465,202         71,606         10,266         11,966         10,707         0		Object Ed Progms - Private Tution	1922									0	
Sup Point Services         Employer Services         2000         3,270         194         1,386         4,1386	1		1000	2,511,492	465,202	71,606	102,260	11,966	10,707	0	0	3,173,233	3,383,220
Support Services         210         3,270         194         1,386         1,386         1,386         46         1,386         46         48         1,386         46         48         1,386         46         48 <td>_</td> <td>6</td> <td>2000</td> <td></td>	_	6	2000										
Attendance & Social Work Services         2110         3,270         194         1,386         466           Guidance Services         2120         57,687         11,931         3,850         646         130           Health Services         2130         40,397         4,812         5,458         130         130           Speach Pathology Services         2150         57,558         10,787         2,4         628         373           Speach Pathology Services - Pupils         2190         155         22,724         3,928         5,118         0         503         0           Other Support Services - Pupils         2100         159,037         27,724         3,928         5,118         0         503         0         0           Support Services - Pupils         2220         166,280         26,45         73,569         9,581         0         503         0         0           Support Services - Pupils         2220         166,280         26,45         73,569         9,581         0         0         0         0         0           Assessment & Testivity Services         2310         175,064         26,810         75,554         9,581         0         0         0         0		Sign											
Automatical Services   210	5		0	0500	*0*		*						
Contact Services   Contact Ser		WORK Services	0117	0,2,0	134	620 6	1,380					4,850	4,870
Psychological Services   2150			2330	700,00	158,11	Oca'c	040		4			44,114	CC/18
Superort Support Services         2150         57,558         10,787         24         628         373           Other Support Services - Pupils         2190         125,037         27,724         3,928         5,118         0         503         0           Support Services - Pupils         2100         159,037         27,724         3,928         5,118         0         503         0         0           Support Services - Pupils         2220         166,280         26,645         73,569         9,581         0         0         0         0           Assessment of Instruction Services         2220         166,280         26,810         75,554         9,581         0         0         0         0           Assessment A Testing         2220         175,064         26,810         75,554         9,581         0         0         0         0           Support Services         2220         175,064         26,810         75,554         9,581         0         0         0         0           Support Services         2220         340,30         48,403         23,181         5,163         2,170         0         0         0           Special Area Administration Services         2320<	_	99	2140	and the same of th	70'4	5	DC +'7		25			47,651	Oca,cc
Special Point Support Services         2732         10,487         24         628         373           Other Support Services - Pupils Oscrabe & Hemze)         2190         125         27,724         3,926         5,118         0         503         0         0           SUPPORT SERVICES - INSTRUCTIONAL STAFF         2210         8,784         165         1,985         5,118         0         0         0         0           SUPPORT SERVICES - INSTRUCTIONAL STAFF         2220         166,280         26,645         73,569         9,581         0         0         0         0           Assessment & Testing         2230         175,064         26,845         73,569         9,581         0         0         0         0           SulpPoRT SERVICES - CENERAL AbunitisTRATION         2230         175,064         26,810         75,554         9,581         0         0         0         0           SulpPoRT SERVICES - CENERAL Abunitistration Services         2320         81,698         17,342         8,5163         20,000         935         2,170         2,170           Special Area Administration Services         2330         2330         2360         2360         2360         2360         2360         2360         2370			0413									0	
Unied Support Services - Pupilis         2190         125         27,724         3,928         5,118         0         503         0         0           SUPPORT Services - Pupilis         220P Services - Pupilis         227,724         3,928         5,118         0         503         0         0           SUPPORT SERVICES - INSTRUCTIONAL STAFF         2220         166,280         26,645         73,569         9,581         0         0         0         0           Assessment of usituction Services         2230         175,064         26,810         75,554         9,581         0         0         0         0           Assessment of Total Starting Services - Instruction Services - Canal Services - Caval Service	Ļ	Audiology Services	0412	866,76	10,787	52	829		373			69,370	71,300
Total Support Services         Fulls         0         503         0         0           Support Services - Pupilis         21/724         3,928         5,118         0         503         0         0           Support Services - Instruction Services         2220         166,280         26,645         73,569         9,581         0         0         0         0           Assessment A session and Media Services         2230         175,064         26,810         75,554         9,581         0         0         0         0           Assessment A session and Assessment A services - Instructional Starth         2200         175,064         26,810         75,554         9,581         0         0         0         0           Support Services - Instructional Starth         2300         81,698         17,942         8,574         2,000         935         2,170           Special Area Administration Services         2300         2360         2360         2360         2360         2370         2370         2370		tes - Pupils (Describe & Remize)	2190	125								125	
SupPort Services - INSTRUCTIONAL STAFF           Improvement of Instruction Services         2210         8,784         165         1,985         9,581         9,581         9	_	ces - Pupils	2100	159,037	27,724	3,928	5,118	0	503	0	0	196,310	211,775
Februarional Media Services   2210   8,784   165   1,985   1,985   1,985   2220   166,280   26,645   73,569   9,581   2230   175,064   26,810   75,554   9,581   0   0   0   0   0      Assessment & Testing   2230   175,064   26,810   75,554   9,581   0   0   0   0   0   0      Support Services - Instructional Staff   2200   175,064   26,810   22,1881   24,033		- INSTRUCTIONAL STAFF											
Educational Media Services         2220         166,280         26,645         73,569         9,581         0         0         0         0         0           Assessment & Testing           Assessment & Assessment & Testing         2230         175,064         26,810         75,554         9,581         0         0         0         0           Support Services - Instructional Start         230         175,064         26,810         75,554         9,581         0         0         0         0         0         0           Board of Education Services         2310         34,030         48,403         22,881         5,163         15,397         8           Special Area Administration Services         2320         81,698         17,942         8,574         2,000         935         2,170         8           Tot firmunity Services         2370         2370         2370         2370         2370         8         8,574         2,000         935         2,170         8		uction Services	2210	8,784	165	1,985						10,934	39,410
Assessment & Testing         2230         175,064         26,810         75,554         9,581         0         0         0         0           SUPPORT Services - Instructional Staff         2200         175,064         26,810         75,554         9,581         0         0         0         0         0           SUPPORT SERVICES - GENERAL Abministration         2310         34,030         48,403         23,881         5,163         15,397         5           Executive Administration Services         2320         81,698         17,942         8,574         2,000         935         2,170           Special Area Administration Services         2360         2350         2360         2360         2360		ervices	2220	166,280	26,645	73,569	9,581					276.075	300.320
Total Support Services - Instructional Staff         2200         175,064         26,810         75,554         9,581         0         0         0         0         0           SUPPORT SERVICES - GENERAL ADMINISTRATION           Board of Education Services         2310         34,030         48,403         23,881         5,163         15,397         8           Executive Administration Services         2320         81,698         17,942         8,574         2,000         935         2,170         8           Special Area Administration Services         2360         230         2360         2360         8 <th< td=""><td>_</td><td>0.</td><td>2230</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></th<>	_	0.	2230									0	
SupPort Services         2310         34,030         48,403         23,881         5,163         15,397           Board of Education Services         2320         81,698         17,942         8,574         2,000         935         2,170           Special Area Administration Services         2330         2360         2360         2370         2370		ces - Instructional Staff	2200	175,064	26,810	75,554	9,581	0	0	0	0	287,009	339,730
Board of Education Services         2310         34,030         48,403         23,831         5,163         15,337           Executive Administration Services         2320         81,698         17,942         8,574         2,000         935         2,170           Special Area Administration Services         2330         2350         2360         2360         2370	_	- GENERAL ADMINISTRATION											
Executive Administration Services         2320         81,698         17,942         8,574         2,000         935         2,170           Special Area Administration Services         2330         2360 -         2360 -         2370         <		Services	2310	34,030	48,403	23,881	5,163		15,397			126.874	163,970
Special Area Administration Services 2350  Tort immunity Services 2370		ition Services	2320	81,698	17,942	8,574	2,000	935	2.170			113,319	122,465
Tort immunity Services 2360 - 2370		stration Services	2330									0	
2370		\$50	2360 -										
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			2370	945 700	370 00	20.455	9	C				0	

277,325

0

0

277,325

255,329 255,329

Budget

Total (006)

Termination Benefits (800)

Non-Capitalized

Other Objects

Capital Outlay

Supplies & Materials (400)

Purchased Services 000

Employee Benefits (200) ٥

> Salaries (100)

> > Funct

(800) T

(200) G

Equipment (200)

> 1,235 1,235

698 698

2,018 2,018

9,203 9,203

28,205

213,970

2410

Other Support Services - School Admin (Describe & Itemize)

Total Support Services - School Administration

SUPPORT SERVICES - SCHOOL ADMINISTRATION

Office of the Principal Services

(Enter Whole Dollars)

Description

Page 16

29,205

213,970

2400

76,100

64,684

327

4,266

5,305 B,726

4,800

49,986 32,281

2510 2520 2540

Operation & Maintenance of Plant Services

Fiscal Services

Pupil Transportation Services

Internal Services

Food Services

Direction of Business Support Services

SUPPORT SERVICES - BUSINESS

217,138

751,950

649,593 367,771

0

0

327

1,996 1,996

241,102

13,420 27,451

7,706

103,547

2550 2560 2570 2500

17,306

185,814

2610 2620 2630 2640 2660 2600 2900

Planning, Research, Development, & Evaluation Services

Direction of Central Support Services Total Support Services - Business

SUPPORT SERVICES - CENTRAL

416,699

423,300

1,867,215

1,628,434

0

0 0

Ó

0 3,629

0

0

0

440,579

148,591

166,390

849,613

2000 3000 4000

PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)

COMMUNITY SERVICES (ED)

75 76

**Total Support Services** 

Other Support Services (Describe & Itemize)

Total Support Services - Central

Data Processing Services

Information Services

888

Staff Services

PAYMENTS TO OTHER GOVT UNITS (IN-STATE)

19,632

0

218,020

207,108

218,020 64,000

207,108 75,017

0

75,017

207,108

207,108

4110

4130 4140

Payments for Adult/Continuing Education Programs

Payments for Special Education Programs

Payments for Regular Programs

4170

Other Payments to in-State Govt. Units (Describe & Itemize)

Payments for Community College Programs

Payments for CTE Programs

Total Payments to Other Gov! Units (In-State)

Payments for Adult/Continuing Education Programs - Tuition

Payments for Special Education Programs - Tuttion

Payments for Regular Programs - Turtion

Payments for Community College Programs - Turtion

Payments for CTE Programs - Tuition

Payments for Other Programs - Tuition

Other Payments to In-State Govt Units

4100 4210 4220 4230 4240 4270 4280 4290 4200 4310

64,000

75,017

75,017

4350

Payments for Special Education Programs - Transfers Payments for Adult/Continuing Ed Programs-Transfers

Payments for Regular Programs - Transfers

95 93

(fn State)

Total Payments to Other Govt Units -Tuitlen

4330

000

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

Page 17

103

8 5

98 68 88 88 88

344,345 344,345 282,020 5,532,455 344,345 Budget 0000 0 0 0000 0 0 0 0 0000000 (376,912)293,510 293,510 293,510 282,125 5,083,792 Total (006) 0 0 0 Termination Benefits (800) Non-Capitalized 0 0 0 Equipment (200) 0 0 Q Capital Outlay Other Objects 75,017 105,356 (009) 15,595 7,706 7,706 7,706 ල<u>දි</u> 14,645 14,645 14,645 542,839 Supplies & Materials (400) 77.220 427,305 77,220 77,220 207,108 Purchased Services (300)9,641 9,641 9,641 631,592 Employee Benefits (200) 3,361,105 184,298 184,298 184,298 Salaries C (90) 5140 5110 5130 5200 2000 2540 2560 2500 2900 4140 4340 4370 4380 4390 5110 5120 2000 2190 2530 2550 3000 4300 4400 4000 5000 4000 4100 4400 4000 2000 20 - OPERATIONS & MAINTENANCE FUND (O&N!) Total Payments to Other Govt Units -Transfers (In-State) DEBT SERVICES - INTEREST ON SHORT-TERM DEBT DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Payments for Community College Program - Transfers Corporate Personal Prop. Repl. Tax Anticipation Noles Other Support Services - Pupils (Describe & Itemize) Excess (Deliciency) of Receipts/Revenues Over Other Payments to In-State Govt Units - Transfers PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Total Payments to Other Govt. Units (In-State) Debt Services - Interest on Long-Term Debt Facilities Acquisition & Construction Services Payments to Omer Govt. Units (Out of State) Payments to Other Gov1 Units (Out-of-State) Total Direct Disbursements/Expenditures Other Support Services (Describe & Itemize) Operation & Maintenance of Plant Services Enter Whole Dollars) Payments for Special Education Programs Payments for Other Programs - Transfers Payments for CTE Programs - Transfers 113 PROVISIONS FOR CONTINGENCIES (ED) **Direction of Business Support Services** Other Payments to In-State Govt. Unds (Describe & Item#ze) Description **Total Payments to Other Govt Units** Total Payments to Other Govt Units Total Support Services - Business Total Interest on Short-Term Debt SUPPORT SERVICES - BUSINESS Other Interest on Short-Term Debt State Aid Anticipation Certificates Disbursements/Expenditures SUPPORT SERVICES - PUPILS Pupil Transportation Services 130 COMMUNITY SERVICES (O&M) Payments for CTE Programs Tax Anticipation Warrants 118 SUPPORT SERVICES (O&M) Tax Anticipation Warrants Total Support Services Tax Anticipation Noles Tax Anticipation Notes 139 DEBT SERVICES (O&M) **Total Debt Services** DEBT SERVICES (ED) Food Services

115

117

131 132 3 36

0 0 0 0

Page 18

1 ( 2   1   1   1   1   1   1   1   1   1		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Description	Funct		Employee	Purchased	Supplies &			Non-Canitalizad	Termination		
(Enter Whole Doltars)	•	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
143 Corporate Personal Prog. Repl. Tax Anticipation Notes	5130						0.00			c	
	5140									0	
	5150									0	
146 Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
147 DEBT SERVICE - INTERST ON LONG-TERM DEBT	9200									0	
148 Total Debt Services	2000						0			0	0
149 PROVISIONS FOR CONTINGENCIES (O&M)	8000	A									
		184,298	9,641	77,220	14,645	7,706	0	0	0	293,510	344,345
151 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/	nents/					The same of the sa				(8,424)	
30 - DEBT SERVICES (DS)											
154 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									c	
15G DEBT SERVICES (DS)	2000									•	0.000
1 :	5110									0	
d	5120									0	
Corporate Personal Prop. Rept. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Total Date Services - Interes On Short-Term Date	200						C			0	•
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						50.054			0 000	0
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM	-						20,00			+cn'nc	ccn'ie
DEBT (Lesse/Purchase Principal Retired) 11							000			000	000
DEBT SERVICES - OTHER (Describe & Remize)	5400						500			000	000'091
Total Debt Services	2000			0			230,554			230,554	231,055
PROVISION FOR CONTINGENCIES (DS)	9009										
Total Distursements/ Expenditures				0			230,554			230,554	231,055
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(18,124)	
40 - TRANSPORTATION FUND (TR)	7										
SUPPORT SERVICES (TR)											
173 SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Puni Transpondation Services	2550	43 300	760	328 523	11 488	25,007	1 7734				000
Other Support Services (Describe & Itemize)	2900	200	200	222	POP'I	160,63	FO.1.1			411,001	435,160
Total Support Services	2000	43,399	092	328,523	11,488	25,097	1,734	0	0	411,001	435,160
179 COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for special Education Programs	4120									0	
Payments for CTF Programs	4140									0	
Payments for Community College Programs	4170			78						0	
Other Payments to In-State Govt. Units	4190										
(Describe & nemize)											

Print Date: 9/6/2016

ACTUAL	
2	
BUDGET	0, 2016
ISBURSED	3 JUNE 30
ITURES DIS	ENDIN
ENDE	HE YEAF
OF EXP	FOR TH
STATEMENT	

			)	1		,			7	۷	
Description		(100)	(200)	(300)	(400)	(200)	(009)	(700)	(009)	(006)	
(Enter Whole Dollars)	Funct	Salaries	Employee Repetite	Services	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
PAYMENTS TO OTHER GOVT INITS (OUT-OF-STATE)	4400							Holologia		C	
	4000			0			0			0	
191 DEBT SERVICES (TR)	2000										A STATE OF S
192 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT				Page 1							
193 Tax Anticipation Warrants	5110									0	
	5120									0	
	5130									0	
	5140									0	
	2150									0	
- 3	2100						0			0	0
199 DEBT SERVICES - INTEREST ON LONG-TERM DEBT										0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	TERM 5300										
200 DEBT (Lease/Purchase Principal Retired)										0	
DEBT SERVICES - OTHER (Describe & Nemice)	8400									0	
Total Debt Services	2000						0			0	
203 PROVISION FOR CONTINGENCIES (TR)	0009										
204 Total Disbursements/ Expenditures		43,399	760	328,523	11,488	25.097	1,734	0	0	411.001	435.160
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(19,341)	
50 - MUNICIPAL RETIRE	AITY FUND										
(WH/SS)					Dell'addination of the last of					-	
208 INSTRUCTION (MINSS)	1000		The same of the sa								
Regular Programs	1100		32,547							32,547	35,310
211 Seeds Education Programs (Functions 1200-1220)	1200		10 800							0	
Special Education Programs - Pre-K	1225		3.575							12,802	20,330
213 Remedial and Supplemental Programs - K-12	1250		1,783							1 783	916
214 Remedial and Supplemental Programs - Pre-K	1275									30	
215 Adult/Continuing Education Programs	1300									0	
216 CTE Programs	1400		1,189							1,189	1.40
	1500		2,270							2,270	3,600
	1600									0	
	1650									0	
220 Driver's Education Programs	1700		285							265	700
Zemeter Attendants	1800									0	
Total Instruction	1000		54 758							0	04.00
	0000									De//90	050,10
מחודיניהו מבחירונים											100000000000000000000000000000000000000
Attendance & Social Work Services	2110		45							45	100
County Society	0212		2,752							2,752	3,300
Description Common	0.12		6,0,0							8,073	9,800
Speak Detrabout & Audubou Comison	OFF		1001							0	
Other Support Services - Publis (Describe & Itemize)	25.5									63	915
232 Total Support Services - Pupils	2100		11.635							11 675	12115
\$233 SUPPORT SERVICES - INSTRUCTIONAL STAFF										200,11	2
1	2210		169							001	040
235 Educational Media Services	2220		6 922							600	000
	2230									278'6	05,11

Α		اد	a	ע	-	5	Ŧ	-	7	¥	_
Description	4.0	(100 (100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
(Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310		487							487	460
Executive Administration Services	2323		1,182							1,182	1,400
Service Area Administrative Services	2330							11		0	
Claims Paid from Self Insurance Fund	2361									0	
Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0	
Unemoloyment Insurance Payments	2363									0	
Insurance Payments (Regular or Self-Insurance)	2364									0	
Risk Management and Claims Services Payments	2365		1.596							1,596	2,500
Judgment and Settlements	2366									0	
Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
Reciprocal Insurance Payments	2368									0	
Legal Services	2369									0	
Total Support Services - General Administration	2300		3,265				JUE			3,265	4,360
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		14,005							14,005	17,510
Other Support Services - School Administration (Describe & Hemize)	2490									0	
Total Support Services - School Administration	2400		14,005							14,005	17,510
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Fiscal Services	2520		9,768							892'6	10,600
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540		41,112							41,112	49,000
Pupil Transportation Services	2550		7,425				100			7,425	8,700
Food Services	2560		20,093							20,093	22,900
internal Services	2570									0	
Total Support Services - Business	2500		78,398							78,398	91,200
SUPPORT SERVICES - CENTRAL											
Direction of Central Support Services Diameter Because Development & Eveluation Centrals	2620									0	
	0000									0	
MICHTEROON SERVICES	2640									0 0	
Data Processing Services	2660									0 0	
Total Support Services - Central	2600		0							0	0
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000		117,394							117,394	137,835
COMMUNITY SERVICES (MR/SS)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
Payments for Special Education Programs	4120									c	
Payments for CTE Programs	4140									0	
Total Payments to Other Govi Units	4000		0							0	0
DEBT SERVICES (MR/SS)	2000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120		-							0	

Center   Center   Center   Center	(100) (100) (100) (100) (100) (100)	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination Renefits	(900) Total	
(Enter Whole Dollars) State Aid Anticipation Certificates Other (Describe & Hemiza) Total Debursements/Expenditures Excess (Deliciency) of Receipts/Revenues Over Disbursements/Expenditures  60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES - BUSINESS Facilides Acquisition and Construction Services Other Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)		Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	
State Aid Anticipation Certificates Other (Describe & Hemical Total Debt Services - Inferest PROVISION FOR CONTINGENCIES (MR/SS) Total Disbursements/Expenditures Excess (Deliciency) of Receipts/Revenues Over Disbursementa/Expenditures 60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)		172,152								Budget
State Aid Anticipation Certificates Other (Describe & Hemize) Total Debt Services - Interest PROVISION FOR CONTINGENCIES (MRYSS) Total Disbursaments/Expenditures Excess (Deliciency) of Receipts/Revenues Over Disbursaments/Expenditures 60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES (CP) SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q Q	172,152	N- 101-0-00				Equipment			
Other (Describe & Hemize)  Total Debt Services - Interest PROVISION FOR CONTINGENCIES (MRYSS)  Total Disbursaments/Expenditures Excess (Deliciency) of Receipts/Revenues Over Disbursaments/Expenditures  60 - CAPITAL PROJECTS (CP)  SUPPORT SERVICES (CP)  SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services  Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)		172,152							0	
PROVISION FOR CONTINGENCIES (MR/SS)  Total Disbursaments/Expenditures  Excess (Deliciency) of Receipts/Revenues Over Disbursaments/Expenditures  60 - CAPITAL PROJECTS (CP)  SUPPORT SERVICES (CP)  SUPPORT SERVICES - BUSINESS  Facilities Acquisition and Construction Services Other Support Services  Total Support Services  PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	<b>9</b> 9 9 9	172,152	DVBC000			c	arread to the		00	-
TOTAL DISAURAGEMENTES (MATASS)  TOTAL DISAURAGEMENTES (MATASS)  Excess (Deliciency) of Receipta/Revenues Over Disabursements/Expenditures  60 - CAPITAL PROJECTS (CP)  SUPPORT SERVICES (CP)  SUPPORT SERVICES - BUSINESS  Facilities Acquisition and Construction Services Other Support Services  Total Support Services  PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	2 2 2 2	172,152								
Total Disbursements/Expenditures Excess (Deliciency) of Receipta/Revenues Over Disbursements/Expenditures  60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES (CP) SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	<b>Q</b> S S S	172,152						was A		
Excess (Deliciency) of Receipta/Revenues Over Disbursements/Expenditures  60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES (CP) SUPPORT SERVICES - BUSINESS Facilides Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	Q 0.00					0			172,152	205,665
60 - CAPITAL PROJECTS (CP) SUPPORT SERVICES (CP) SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	<b>Q</b> 000		44-6400- 17 -					- 90 pgr-190	44,467	
SUPPORT SERVICES (CP) SUPPORT SERVICES - BUSINESS Facilities Acquisition and Construction Services Other Support Services Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	<b>9</b> 0.00									
SUPPORT SERVICES - BUSINESS Facilides Acquisition and Construction Services Other Support Services (Describe & Itemize) Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	05 00									
Facilities Acquisition and Construction Services Other Support Services (Describe & Itemize) Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	0, 0, 0									
Other Support Services (Describe & Itemize)  Total Support Services  PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	00		14,763		33,960	2,786			51,509	202,290
Total Support Services PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	R								0	
PAYMENTS TO OTHER DIST & GOYT UNITS (CP)		0 0	14,763	0	33,960	2,786	0	0	51,509	202,290
	8									
298 PAYMENTS TO OTHER GOVT UNITS (In-State)										
299 Payments to Other Govf Units (in State) 4100	8								0	
300 Payments for Special Education Programs 4120	50								0	
Payments for CTE Programs	01						Ÿ		0	
(Describe & Itemize)	90								0	
Total Payments to Other Govt Units 4000	0		0			0			0	0
PR	8					SCO. C.W. C			A STANSON OF THE PERSON OF THE	
305 Total Disbursements/ Expenditures		0 0	14,763	0	33,960	2,786	0	0	51,509	202,290
306 Disbursements/Expenditures 307			And the second s						139,715	
70 - WORKING CASH (WC)										
80 - TORT FUND (TF)										
3111 SUPPORT SERVICES - GENERAL ADMINISTRATION										
	53								0	
Workers' Compensation or Workers' Occupation Disease Acts 2352	25		40.107						101.04	00000
	83		14,198						14.198	15,000
315 Insurance Payments (Regular or Self-Insurance) 2364	7		45,508						45,508	47.560
316 Risk Management and Claims Services Payments 2365	55 21,791	1,641							23,432	27.080
									0	
Prevention or Meduction			3,605						3,605	4,100
319 Hecprocal insurance Payments 2368	<b>X</b> 9		000						0	
Property Insurance (Bulkings & Grounds)	8 5		66 / 0						66/'0	nen'er
Vehicle Insurance (Transporation)	24								0 0	
Total Support Services - General Administration	21,791	1,641	110,307	0	0	0	0	0	133,739	169,790
324 DEBT SERVICES (TF) 5000	00									
ä										
326 Tax Anticipation Warrants 5110	0								0	

S DISBURSED RUDGET TO ACTUAL		ING HIME 30, 2018	
RACE		FOR THE YEAR ENDING	
U.	)		

FOR THE YEAR ENDING JUNE 30, 2016		
	MENT OF EAPENDITURES UISBURSED BUDGE	ENDING JUNE 30,

1	A	8	၁	G	Е	ш	5	I	_	r	¥	ر
Fine   Fine   Salaties   Services   Supplies & Capital Outley   Chical Outle			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
1-   1-   1-   1-   1-   1-   1-   1-	Description (Enter Whole Dollars)	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Si   Si   Si   Si   Si   Si   Si   Si		•		Denemis	Salvices	Materials			Edulpment	Denerits		1
Time Debt   Second	Other Interest or Short-Term Debt	2150									0	
Second   S	Total Debt Services - Interest on Short-Term Debt	2000						0		Mag 2 Mag 3 Mag	0	0
FETY FUND (FP&S)	ROVISIONS FOR CONTINGENCIES (TP)	9009								I.		
FETY FUND (FPAS)  FETY FUND (FPAS)  case 2550	Total Disbursements/Expenditures		21,791	1,641	110,307	0		0	, Dagman	0	133,739	169,790
FETY FUND (FPAS)	Excess (Deliciency) of Receipts/Revenues Over	Table To 1									46,134	
2000  11,662  224,06	90 - FIRE PREVENTION & SAFETY FUND (FP.	(5)										
Composition	UPPORT SERVICES (FP&S)	2000										p. de der en en en en de de dendre de
ces         25.30         11.662         0         12.744         24.406           ses         2240         0         0         11.662         0         0         24.406           Le9         2900         0         11.662         0         0         24.406         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0         0         24.406         0	SUPPORT SERVICES - BUSINESS											
11.662   240   24.06   24.40	Facilities Acquisition & Construction Services	2530			11,662			12,744			24,406	92,140
2500   11,662   0   0   12,744   0   0   24,406     S FPAS)	Operation & Maintenance of Plant Services	2540					4	many a special section of the sectio		The same state of the same sta	0	the second secon
S   Page	Total Support Services - Business	2500	0	0	11,662	0		12,744		0	24,406	92,140
Signature   5000   11,662   0   0   12,744   0   0   2,4406   92,144	Other Support Services (Describe & Itemize)	2900									0	
S (FP&S)     4000       4000     0       TERM DEBT     5100       rem Debt     5150       rem Debt     5150       Long-Term Debt is     5300       Long-Term Debt is     5300       Cool     0       6000     0       6000     0       6000     0       11,662     0       0     0       24,406     92,14	Total Support Services	2000	0	0	11,662	0	Description of	12,744	marata d	0	24,406	92,140
4190   4000   11,662     1900     1,2,744   10 0 0   12,744   10 0 0   12,745   10 0   1	AVMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
4000   11,662   0   11,662   0   11,662   0   11,662   0   0   11,662   0   0   11,662   0   0   11,662   0   0   11,662   0   0   11,662   0   0   11,662   0   0   0   12,744   0   0   0   24,406   92,14	Other Payments to In-State Govt. Units (Describe & Itemize)	4190		E. V.			(politicamental estate and a second			2-4-4-3-4-4	0	
-TERM DEBT 5110	Total Payments to Other Govt Units	4000		, and other states				0			0	0
-TERM DEBT 510  ribe & Nemze) 5150  ferm Debt 5150  Cerm Debt 5150  Long-Term Debt 5300  Cong. Term Debt 15 5300  Cong. Term Debt 15 5300  Cong. Term Debt 15 5300  Cong. Term Debt 16 5300  Cong. Term Debt 16 5300  Cong. Term Debt 17 5000  Cong. Term Debt 18 5300  Cong. T	EBT SERVICES (FP&S)	2000							upi dara dar			
510   0   0   0   0   0   0   0   0   0	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT											
11,662   11,662   11,662   11,662   11,662   11,662   12,744   0 0 0 0   12,744   0 0 0   0   12,746   92,14	Tax Anticipation Warrants	5110					State with Smill				0	and a second second second second
Ferm Debt         \$100         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         24,406         92,14	Other Interest on Short-Term Debt (Describe & Itemize)	5150					New addition				0	The same and the s
TERIM DEBIT 5200  Long-Term Debt 15 5300  6000  0 11,662 0 0 12,744 0 0 0 24,406 92,14	Total Debt Service - Interest on Short-Term Debt	5100					lancon di Alan	0		n,Îma arta	0	0
Long-Term Debt <sup>18</sup> 5300 0 0 11,662 0 0 12,744 0 0 0 24,406 92,14	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200					0.000 00-0			Ji	O	- The first of the state of the
5000         0         0         0         0         0         0         0         0         0         24,406         92,14	Debt Service - Payments of Principal on Long-Term Debt (Lesse/Purchase Principal Retired)	2300			inagrado spinosito aprese e		- is and decrease—in some flow in the	n, programme negotian strangen	St 10 Mediterior de recursor de 10 Mediterior de 10 Medit			
6000 0 0 11,662 0 0 12,744 0 0 24,406	Total Debt Service	2000					Even levkilske e c	0	Indonesia:		0	0
0 0 11,662 0 0 12,744 0 0 24,406	ROVISION FOR CONTINGENCIES (FP&S)	0009					n descens revolds			pit- qui de		
	Total Disbursements/Expenditures		0	0	11,662	0	-	12,744		0	24,406	92,140

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

		7	-RECEIPTS-					-CHSBURSEMENTS				
District's Account	District's Accounting Basis is CASH	-		Administra	10001	10007	Anna A	10007	tenes	Comment	Annah	, choos
				(100)	(200)	(300)	(400)	(806)	(600)	(306)	(900)	(006)
ARRA Revenue Source Code		Acct	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
Beginning Balance July 1, 2015	And the second s		0				AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED I					
ARRA - General State Ald		4850	0									
ARRA - Tide I Low Income	•	4851	0									0
ARRA - Title I Neglected - Private	•	4852	0									
ARRA - Title I Delinquent - Private		4853	0									
ARRA - Title I School Improvement (Part A)		4824	0									
ARRA - Title I School Improvement (Section 1003g)		4855	0									
ARRA - IDEA Part B Preschool		4856	0									
ARRA - IDEA Part B Flow Through		4857	0									
ARRA - Title II D Technology Formula		4860	0									
ARRA - Title It D Technology Competitive		4861	0									
ARRA - McKenney - Vento Homeless Education		4862	0									0
ARRA - Child Nutrition Equipment Assistance		4863	0									
Impact Aid Construction Formula		4864	0									
Impact Aid Construction Competitive		4865	0									0
OZAB Tox Cradita		4866	31 630						31.630			31.630
OSCB Tax Credite		4867										0
Build America Boods Tax Cradits		4869										C
Build America Bonds Interest Bermhussement		4869	0									
ADDA - Convert Crain Aid - Other Good Consises Stabilization	oe Ctabilitation	4970										
ADDA - Other II	Î	4971										
ADDA OPPORT		4879	0 0									
ADDA Other IV		4873	0 0									
ALIGNO-SULV		7000	> 0									
ARRA - Other V		4874	0									
ARRA - Early Childhood		4875	0									
ARRA - Other VII		4876	0 (									0 6
AHHA - Cuner VIII		104	<b>P</b>									
ARRA - Other IX		4878	0 (									0 (
AHHA - Other X		4879	0									0
ARRA - Other XI	Total ADDA Description	4680	0 000 00		0	•	•	•	000 10	•		0
THE STATE OF THE S	Ending Balance June 30, 2016	I	0.030						050,15			79,15
en en	iding Balance June 30, 2016		0									
	7.7	Were i	Were any funds from the State Fiscal Stabilizatiused for the following non-allowable purposes:	B State Fiscal ( on-allowable p	1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:	rogram (SFSF) Ge	neral State-Aid A	ccounts 4850, line	. 5 & 4870, line 23			
			Payments of maintenance costs; Stadiums or other facilities used	ntenance costs r facilities used	Payments of maintenance costs; Stadiums or other facilities used for aithletic contests, exhibitions or other events for which admission is charged to the general public;	exhibitions or other	events for which a	idmission is charger	d to the general pa	ublic;		
			Purchase or upgrade of vehicles;	rade of vehicles	Purchase or upgrade of vehicles; Innoversemente of etand, alone tandities whose cumose is not the aducation of children such as cantral office administrative buildings	citation of the section	da of children cuch	as control office and	ministrative building	1906		
		Ī	Financial assista	nce to sludents	improvements of status again agains status burbase is not me extension of charles status on the gradual gradual Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special	mentary or seconda	ry schools unless t	he funds are used f	o provide special	igs,		
			education and	related service	education and related services to children with disabilities as authorized by the IDEA Act	abilities as authorize	d by the IDEA Act.					
			School modemiz	ation, renovatio	School modemization, renovation, or repair that is inconsistent with State Law.	consistent with Stafe	Law.					
	2.1	If any	bove boxes are c	hecked provid	2. If any above boxes are checked provide the total amount							
	•	of que	stioned costs and	provide an ex	of questioned costs and provide an explanation below:			1				
	1,											

CHEDULE OF AD VALOREM TAX RECEIPTS         Taxes Receive           2         Final East Thru 6:30           3         Frior Levies)           3         Falucational           5         Operations & Maintenance           6         Debt Services           7         Transportation           9         Capital Improvements           10         Working Cash           11         Tort Immunity           12         Fire Prevention & Safety           13         Leasing Levy           14         Special Education           15         Special Education           16         Social Security/Medicare Only           17         Summer School           19         Totals           19         Totals	В	٥	٥	Е	u.
Taxes Reca Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals Totals					
Educational Operations & Maintenance Debt Services Transportation Municipal Petitement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & ttemize) Totals  1,3	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 Operations & Maintenance Debt Services Transportation Municipal Petitement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & ttemize) Totals  Operations  1,3			(Column B - C)		(Column E - C)
Operations & Maintenance Debt Services Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & ttemize) Totals Totals	559,267	7	559,267	567,147	567,147
Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals Totals Totals	143,944	4	143,944	145,853	145,853
Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals 1,3	130,281		130,281	140,652	140,652
Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals 1,3	98,789	(O	68,786	69,694	69,694
Capital Improvements  Working Cash  Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & tternize)  Totals  1,3	82,182	2	82,182	83,254	83,254
Working Cash  Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & tternize) Totals  1,3			0	0	0
Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & tternize) Totals 1,3	13,781	_	13,781	13,921	13,921
Fire Prevention & Safety  Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & tternize)  Totals  1,3	178,233	8	178,233	180,580	180,580
Leasing Levy Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & tternize) Totals 1,3	13,811		13,811	14,011	14,011
Special Education Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals		0	0	0	0
Area Vocalional Construction Social Security/Medicare Only Summer School Other (Describe & Itemize) Totals	10,639	G,	10,639	10,764	10,764
Social SecurityMedicare Only Summer School Other (Describe & Itemize) Totals		0	0	0	0
Summer School Other (Describe & Itemize) Totals	104,854	4	104,854	105,804	105,804
Other (Describe & Itemize) Totals		0	0	0	0
Totals		0	0	0	0
20	1,305,778	0	1,305,778	1,331,680	1,331,680
21 The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	e ovendden when reporting on a	ACCRUAL basis.			

	A	8	C	D	ш	t.t.	9	Ŧ		5
	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Bollers)		Outstanding Beginning 07/01/15	Issued 07/01/15 Through 06/30/16	Retired 07/01/15 Through 06/30/16	Outstanding Ending 08/30/16				
	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
	Total CPPRT Notes					0				
o o	TAX ANTICIPATION WARRANTS (TAW) Educational Fund					0				
1. 1	Operations & Maintenance Fund					0				
80 0	Debt Services - Construction Data Services - Working Cash					0 0				
, 0	Debt Services - Refunding Bonds					0				
-10	Transportation Fund Municipal Behamant/Social Security Fund					0 0				
1 (2)	Fire Prevention & Safety Fund					00				
# !	Other - (Describe & temize)		c	c	c	0				
<u>0 (9</u>	XX		0	•	>	0				
						0				
面も	Operations & Maintenance Fund					00				
2 8						0				
2/8	Total TANs		0	0	0	0				
7	Total T/E0s (Educational, Operations & Maintenance, &	4				•				
			-							
2 2	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Total GSAACs (All Funds)	()				0				
	E				6 10 CR 10 ER					
22	Total Other Short-Term Borrowing (Describe & !lemize)	•				0				
-	SCHEDULE OF LONG-TERM DEBT									
	Identification or Name of Issue	Date of Issue	Amount of Original	Type of Issue	Outstanding	issued 7/1/15 thru	Any differences described and	Retired 7/1/15 thru	Outstanding	Amount to be Provided for
-		(Limponial)	2000		control framing	0.550	itemized	97010	Enoung examin	rayment on Long- Term Debt
31	Refunding Series 2004A	06/15/04	750,000	en ·	310,000			110,000	200,000	164,180
N 28 28 18	dzab cu io Life Sarety Borius		P00'520'1	7	000'657			0000	0000	800°1.70
3683									000	
3 4 5									000	
24 6									000	
14									00	
0 1 1 1 1 1 1									000	
8 6			1,775,000		1,055,000	0	0	180.000	0 875.000	805.788
52	Each type of debt issued must be identified separately with the amount:     Working Cash Fund Bonds     Hie Pre	he amount:	amount: Fire Prevent, Safety Environmental and Fnerry Bowds	and Fnerov Bonds	2 Office					
2 2	2. Funding Bonds 3. Relunding Bonds		Bonds	R	9 Other			1 1		
Ы										

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

	- C		C		-	-	2
		_	פ	c	-	5	۷
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	TED REVENUE SOURCES					
0	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational Construction	School Facility Occupation Taxes	Driver Education
m <	Cash Basis Fund Belance as of July 1, 2015		0	0	0	0	0
r ko	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		10,639			
9	-	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					
φ	School Facility Occupation Tax Proceeds	30 or 60-1983					
6	Driver Education	10 or 20-3370					835
2	Щ	1					8,464
=	Š	10, 20, 40 or 60-7200					
2	_		0	10,639	0	0	9,299
2	힠						
7	_	10 or 50-1000		10,639			9,299
2	_	20 or 60-2530					
위	- 6	10, 20, 40-2360-2370					
11	희				·		
9	4	30-5200			•		
19	Debt Services - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Relited)	30-5300					
20	↓_	30-5400			•		
21	Total Debt Services					0	
22	Other Disbursements (Describe & Itemize on tab "Itemization 32")	ı					
23	Total Diabursements		0	10,639	0	0	9,299
24	Ending Cash Basis Fund Balance as of June 30, 2016		0	0	0	0	0
22	Reserved Fund Balance	714					
26	Unreserved Fund Balance	730	0	0	0	0	Đ
77							
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES.			,			
98	Yes No X Has the entity established an insurance reserve		337				-
E	If yes, list in the aggregate the following:	Total Claims Payments:					
3 8	Using the following categories, list all other Tort Immunity expenditures not	lotal Heserve Hemaining:					
왕	included in line 30 above. Include the total dollar amount for each cate. Expanditures:						
98	<del>,                                     </del>	N					
37	Unemployment Insurance Act			,			
88	_						
36							
49	Judgments/Settlements						
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	on and/or Reduction					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
43	Legal Services						
44	Principal and Interest on Tort Bonds						
46	Schedules for Tort Immunity are to be completed in those other funds that are being spent down.	only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balanc. Cell G6 above should include interest earnings only from these restricted for immunity monies and only if recorded in a fund other than Tort immunity Fund (80).	und other than the To	rt Immunity Fund (80) du ed fort immunity monies	ring the fiscal year as a and only if reported in a	result of existing (rest	ricted) fund balances
48	b 55 ILCS 5/5-1006.7			,			

	A	8	ပ	O	Ш	LL.	<u> </u>	I	_	l l	¥	٦
_	Schedule of Capital Outlay and Depreciation	Depre	sciation									
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						1				
រល	Non-Depreciable Land	221	26,157			26,157						26,157
9	Depreciable Land	222				0	50				0	0
1	Buildings	230										
80	Permanent Buildings	231	8,336,042			8,336,042	20	4,014,949	173,550		4,188,499	4,147,543
6	Temporary Buildings	232				0	50				0	0
9	Improvements Other than Buildings (Infrastructure)	240	242,265			242,265	20	124,269	6,157		130,426	111,839
F	11 Capitalized Equipment	250										
12	10 Yr Schedule	251	2,675,434	57,261		2,732,695	0	2,223,330	766,86		2,322,327	410,368
13	5 Yr Schedule	252	166,981	25,097		192,078	10	133,930	17,069		150,999	41,079
14	3 Yr Schedule	253				0	n				0	0
15	15 Construction In Progress	260				0	1			N.		0
16	Total Capital Assets	200	11,446,879	82,358	0	11,529,237		6,496,478	295,773	0	6,792,251	4,736,986
17	Non-Capitalized Equipment	700				0	9		0			
18	Allowable Depreciation						nderbook		205 773			

_	l A	В	С	D	E F
1				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016)	<u> </u>
2			This sche	dule is completed for school districts only,	
3	-	Shart Per		ACCOUNT NO. TITLE	100 miles
5	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			Ō.	PERATING EXPENSE PER PUPIL	***************************************
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114		Total Expenditures	\$ 5,083.792
10	Josm Ids	Expenditures 15-22, L150 Expenditures 15-22, L168		Total Expenditures	293,510
11	4	Expenditures 15-22, L204		Total Expenditures Total Expenditures	230,554 411,001
	MR/SS	Expenditures 15-22, L288		Total Expenditures	172,152
	TORT	Expenditures 15-22, L331		Total Expenditures	133,739
14				Total Expenditures	\$ 6,324,748
16	LESS RECEIPTS/REVENUES (	OR DISBURSEMENTS/EXPENDITURES NOT	APPLIC	ABLE TO THE REGULAR K-12 PROGRAM:	
17					
18		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$0
	TR	Revenues 9-14, L47, Col F	1421	Summer Sch · Transp. Fees from Pupils or Parents (In State)	0
20		Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)	0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23	TR	Revenues 9-14, L52, Col F		CTE - Transp Fees from Other Districts (in State)	0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed + Transp Fees from Other Districts (In State)	2,381
25	TA	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
26 27	TA TA	Revenues 9-14, L60, Col F Revenues 9-14, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)	0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)  Adult - Transp Fees from Other Sources (Out of State)	0
29	О&М	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
30	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L218, Col D.F	4600	Fed - Spec Education - Preschool Flow-Through	0
	JO&M-TR JO&M	Revenues 9-14, L219, Col D,F Revenues 9-14, L229, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education	0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	48,989
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
37	ED	Expenditures 15-22, L12, Col K - (G+l)	1300	Adult/Continuing Education Programs	0
38	ED ED	Expenditures 15-22, L15, Col K - (G+I) Expenditures 15-22, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
44 45	ED ED	Expenditures 15-22, L25, Col K Expenditures 15-22, L26, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition Adult/Continuing Education Programs - Private Tuition	0
	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
	jeo	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
-	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tutton	0
51	ED ED	Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progras - Private Tuition	0
52		Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	0
53	ED	Expenditures 15-22, L102, Col K		Total Payments to Other Govt Units	282,125
54		Expenditures 15-22, L114, Col G	-	Capital Outlay	15.595
55		Expenditures 15-22, L114, Col I	2000	Non-Capitalized Equipment	0
	O&M O&M	Expenditures 15-22, L130, Col K - (G+I) Expenditures 15-22, L138, Col K	3000 4000	Community Services Total Payments to Other Govt Units	0
	OāM	Expenditures 15-22, L150, Col G	4000	Capital Outlay	7,706
	OAM	Expenditures 15-22, L150, Col I		Non-Capitalized Equipment	0
60		Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units	0
61		Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	180,000
62 63	TR TR	Expenditures 15-22, L179, Col K • (G+I) Expenditures 15-22, L190, Col K	3000 4000	Community Services Total Payments to Other Govt Units	0
64	TR TR	Expenditures 15-22, L130, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
$\overline{}$	тя	Expenditures 15-22, L204, Col G		Capital Outlay	25,097
$\overline{}$	TR	Expenditures 15-22, L204, Col I		Non-Capitalized Equipment	0
	MR/SS	Expenditures 15-22, L210, Col K	1125	Pre-K Programs	0
	MF/SS MF/SS	Expenditures 15-22, L212, Col K Expenditures 15-22, L214, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	3.575
	MF/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
72	MR/SS	Expenditures 15-22, L274, Col K	3000	Community Services	0
	MR/SS	Expenditures 15-22, L278, Col K	4000	Total Payments to Other Govt Units	0
74 75				Total Derivations for OSDS Commission (Committee of Committee of Commi	\$ 565,468
76				Total Deductions for OEPP Computation (Sum of Lines 18 - 73) Total Operating Expenses Regular K-12 (Line 14 minus Line 75)	5,759,280
77		9 Mo ADA from t	he Gene	ral State Aid Claimable for 2015-2016 and Payable in 2016-2017 (ISBE 54-33), L12	610.92
78				Estimated OEPF (Line 76 divided by Line 77)	\$ 9,427.22
79					

A	В	C	D	E F
1 2	ESTIMATED OPERATING EXPENSE P		(DEPPYPER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2015-2016) dule is completed for school districts only.	
3		1100 3010		
Fund 5	Sheet, Flow		ACCOUNT NO - TITLE	Amount
80		Р	ER CAPITA TUITION CHARGE	
81 B2 LESS OFFSETTING RECEIP	TC/DEVENIES.			
83 TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
84 TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	56
35 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	(
36 TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	700000000000000000000000000000000000000
87 TR 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)	(
89 TR	Revenues 9-14, L54, Co F	1434	CTE - Transp Fees from Other Sources (Out of State)	
90 TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
91 TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
92 TR 93 ED	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	012.01
93 ED-O&M	Revenues 9-14, L75, Col C Revenues 9-14, L82, Col C,D	1600 1700	Total Food Service Total District/School Activity Income	213,011
95 ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	13.52
96 ED	Revenues 9-14, LB7, Col C	1819	Rentals - Other (Describe & Itemize)	
97 ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
98 ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	(
99 ED 00 ED-O&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1890 1910	Other (Describe & Itemize) Rentals	
01 ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
02 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C.D.E.F.G	1991	Payment from Other Districts	
03 ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
04 ED-OAM-TR	Revenues 9-14, L131, Col C.D.F	3100	Total Special Education	175,517
05 ED-O&M-MR/SS 06 ED-MR/SS	Revenues 9-14, L140, Col C,D,G Revenues 9-14, L144, Col C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed	16,927
07 ED	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breaklast	1,100
08 ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breaklast Initiative	(
09 ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	8.464
10 ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	261.53
11 ED 12 ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C Revenues 9-14, L156, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy	-
13 ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	(
14 ED-TR-MR/SS	Revenues 9-14, L159, Col C.F.G	3715	Reading Improvement Block Grant	
15 ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	
16 ED-TR-MR/SS	Revenues 9-14, L161, Col C.F.G	3725	Continued Reading Improvement Block Grant	0
17 ED-TR-MR/SS 18 ED-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,F,G Revenues 9-14, L163, Col C,D,F,G	3726 3766	Continued Reading Improvement Block Grant (2% Set Aside) Chicago General Education Block Grant	
19/ED-O&M-TR-MR/SS	Revenues 9-14, L164, Col C.D.F.G	3767	Chicago Educational Services Block Grant	
20 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	(
21 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	(
22 ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
23 O&M 24 ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col D	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	750
25 ED	Revenues 9-14, L171, Col C-G.J Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	/30
26 ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
27 ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V	9.825
28 ED-MR/SS	Revenues 9-14, L201, Col C,G	•	Total Food Service	163,136
29 ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	*	Total Title I	229,119
30 ED-O&M-TR-MR/SS 31 ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G Revenues 9-14, L220, Col C,D,F,G	4620	Total Title IV Fed - Spec Education - IDEA - Flow Through	31,456
32 ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	31,430
33 ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	
34 ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C.D.F.G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	(
35 ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins Total ABB & Program Adjustments	7,826
60 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258) Revenues 9-14, L260, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top	31,630
62 ED-O&M-DS-TR-MR/SS-Ton	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	
63 ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	(
64 ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
65 ED-TR-MR/SS 66 ED-TR-MR/SS	Revenues 9-14, L264, Col C.F.G	4909 4910	Title III - Language Inst Program - Limited Eng (LIPLEP) Leam & Serve America	
67 ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G Revenues 9-14, L266, Col C,D,F,G	4910	McKinney Education for Homeless Children	
68 ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
69 ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C.D.F.G	4932	Title II - Teacher Quality	36,13
70 ED-OAM-TR-MR/SS	Revenues 9-14, L269, Col C.D.F.G	4960	Federal Charter Schools	
71 ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	12,20
72 ED-O&M-TR-MR/SS 73 ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G Revenues 9-14, L272, Col C,D,F,G	4992 4999	Medicaid Matching Funds - Fee-for-Service Program  Other Restricted Revenue from Federal Sources (Describe & Itemize)	10,40 21,42
74 74	110101000 3117, EE/E, OO O,D,F,G	7333	Anne - Learning Learning Learning Admini Administration of Mainten	£ 1,4£
75			Total Deductions for PCTC Computation Line 83 through Line 173	\$ 1,275,81
76			Net Operating Expense for Tuition Computation (Line 76 minus Line 175)	4,483,469
77 70			Total Depreciation Allowance (from page 27, Col I)	295,773
<del>78</del> 79	a Manth An	A (from th	Total Allowance for PCTC Computation (Line 176 minus Line 177) e GSA Ctalmable for 2015-2016 Payable in 2016-2017 (ISBE form 54-33, Line 12))	4,779,242 610.92
80	5 MOILUI AD	requisit til	Total Estimated PCTC (Line 178 divided by Line 179)	bentul des substitute and particular
81			. , , , , , , , , , , , , , , , , , , ,	
821° The total OEPP/PCTC may c	hange based on the data provided. The final a	mounts will	be calculated by ISBE	

ESTIMATED INDIRECT COST RATE DATA   A	ED INDIRECT COST RATE DATA  Data To Assist Indirect Cost Rate Determination  current for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)  To SEXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charge through a manual programs. For example, it a district received funding for a Title Left, all other standing programs. For example, it a district received funding for a Title 1 clerk, all other standings for its 1-2500) and (5-200)  of Business Support Services (1-2500)  of Business Support Services (1-2500) and (5-200)  of Business Support Services (1-2500)  of Business Services (1-2500)  of	d directly to and reimbursed from spacity as those charged to and alles in that function must be unrestricted Program Direct Costs 3,216,025 207,945 207,945 268,636
	Financial Data To Assist Indirect Coot Rate Determination Financial Data To Assist Indirect Coot Rate Determination Financial Data To Assist Indirect Coot Rate is found in the "Expenditures 15-22" tab.)  ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, and the disbursements/sependitures included within the following burcilons charged direct forces and capacity the exception of line 11, and the work with specific federal grant programs. Also, include any banefils and/or pursues desirvices paid on or to persons whose salaries are classified as direct costs in the function listed.  Support Services - Direct Costs (1-2500) and (5-2500) Flexal Services (1-250) and (5-2500) Flexal Services (1-250) and (5-260) Staff Services (1-260) and (5-260) Staff Services	as those charged to at that function must be that function must be offered Program  Direct Cost 3,21
	ALL OBJECTS EXCLUDE CAPITAL CUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following junctions charged direct lederal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity, reinforused from the same lederal grant programs. For example, it a district received funding for a Title 1 clerk, all other salaties for Title 1 clerks performing like duties in the function band bands and version services paid on or to persons whose salaties are classified as direct costs in the function listed.  Support Services - Direct Costs (1-250) and (5-250) Fiscal Services - Direct Costs (1-250) and (5-250) Fiscal Services (1-250) and (5-250) Fiscal Services (1-250) and (5-250) Fiscal Services (1-250) and (5-250) Salat Services (1-250) and (5-250	tily to and reimbursed for as those charged to an that function must be included Program Direct Cost 3,21
Support Services - Direct Coats (1-2000) and (5-2000)           Direction of Business Support Services (1-2510) and (5-2540)         Proceedings Support Services (1-2540)           Fiscal Savices (1-2500) Mast be less flan (P16, C0 EF, L.62)         Audit is required)           Value of Commodities Received for Fiscal Var 2016 (Include the value of commodities when determining if a Single Audit is required)         Include The Value of Commodities Received for Fiscal Value of Fiscal Value of Commodities when determining if a Single Include	leavices - Direct Costs (1-2510) and (5-2000) ol Business Support Services (1-2510) and (5-2510) vices (1-2520) and (5-2510) vices (1-2520) and (5-2520) and Maintenance of Plant Services (1, 2, and 5-2540) vices (1-2550) Aust be less than (P16, Cot E-F, L62) commodilies Received for Fiscal Year 2016 (include the value of commodilies when determining if a Single squired (1-2570) and (5-2540) services (1-2540) and (5-2540) services (1-2640) and (5-2640) services (1-2640) and (5-2650) lites (1-2640) and (5-2640) lites (1-2640) and (5-2650) lites (1-2650) and (5-2650) lites (1-2640) and (5-2650) lites (1-2650) and (5-2650) lites (1-2640) and (5-2650) lites (1-2650) and	ပို့ ကိ
Principle of Business Support Services (1-25/0)   Presides (1-25/240)   Presides (1-25	of Business Support Services (1-2510) and (5-2510)  vices (1-2520) and (5-2520)  and Maintenance of Plant Services (1.2, and 5-2540)  vices (1-250) and (5-2520)  and Maintenance of Plant Services (1.2, and 5-2540)  vices (1-250) Must be less than (P16, Cot E-F, L62)  3-0mmodilles Received for Fiscal Year 2016 (Include the value of commodilles when determining if a Single  29,063  29,063  29,063  rotes (1-2640) and (5-2660) and (5-2660)  Ill  Indirect Cost Rate for Federal Programs  Function Indirect Costs  2100  2200  Vices:  2200  Vidinio.  2200  Vidinio.  2200  Vidinio.  2200  Vidinio.  2200  Vidinio.	ပို့ ကိ
Fiscal Sarvices (1-2520) and (5-2520)	rvices (1-2520) and (5-2520)  and Maintenance of Plant Services (1, 2, and 5-2540)  and Maintenance of Plant Services (1, 2, and 5-2540)  and Maintenance of Plant Services (1, 2, and 5-2540)  163,137  163,137  163,137  163,137  163,137  163,137  163,137  163,137  163,137  163,137  164,165  165,165  166,165  167,165  168,137  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  169,165  179,100	<u> </u>
Commonline Services (1, 2, and 5-0540)	nand Maintenance of Plant Services (1, 2, and 5-2540) vices (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> Commodities Received for Fiscat Year 2016 ( <i>Include the value of commodities when determining if a Single</i> Squired).  ervices (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> Sommodities when determining if a Single  29,063  ervices (1-2560) and (5-2570)  ervices (1-2560) and (5-2570)  Erssing Services (1-2660) and (5-2660)  It Indirect Cost Rate for Federal Programs  Function Indirect Cost Rate for Federal Programs  Function Indirect Cost Rate for Secretary Programs  Application Indirect Cost Rate for Secretary Programs  Function Indirect Cost Rate for Secretary Programs  Application Indirect Cost Rate for Secretary Programs  Function Indirect Cost Rate for Secretary Program  Function Indicate Program  Function Indicate Program  Function Indicate Pro	ပို့ ကိ
Froot Services (1-25t0) Must be less than IP16, Cot E.F. L62)   Audit is required)   Internal Services (1-25t0) And (5-25t0)     SecTION II   Estimated findirect Cost Rate for Federal Programs   Function   Indinect Costs   Program	vices (1-2560) Must be less than (P16, Cot E-F, L62)         Commodities Received for Fiscal Year 2016 (Include the value of commodities when determining if a Single 29,063         29,063         cervices (1-2570) and (5-2570)         ires (1-2640) and (5-2640)         Resing Services (1-2660) and (5-2660)         If Indirect Cost Rate for Federal Programs       Restricted Program       Indirect Costs       Indirect Costs       Indirect Costs         Indirect Cost Rate for Federal Programs       21000       31,216,025       207,945         rvices:       2200       297,100         ral Staff       2200       27,00         Admin.       2400       268,636	ວັ ຕີ
Internal Services (1-2670) and (5-260)   Staff Services (1-260) and (5-260)   Staff Services   Sector of Main Internal Staff Services   Sector of Main Internal Staff Services   Sector of Main Internal Services   Sector of Services   Sector of Main Internal Services   Sector of Main Int	lervices (1-2570) and (5-250) ives (1-2640) and (5-260) ives (1-260) and (5-260) ives (1-2570) and (5-260) ives (1-260) and (5-260) ives (1-260) ives (1-2570) and (5-260) ives (1-260)	ပို့ ကိ
Stating Services (1-2660) and (5-2660)     Settimated Indiract Cost Rate for Federal Programs	Heatrices (1-2640) and (5-2660)  It indirect Cost Rate for Federal Programs  Function Indirect Costs Direct Costs Indirect Costs  1000 3,216,025  rvices: 2200 297,100  2400 2400 268,636	ပို့ ကိ
Data Processing Services (1-2660)         Restricted Programs         Restricted Program           Estimated Indirect Cost Rate for Federal Programs         Function         Indirect Costs         Direct Online Direct Costs           Instruction         Support Services         1000         2100         3           Pupil Instructional Staff         2200         2200         2200           General Admin.         2300         2200         2400           Business:         2400         2400         24452           Obtaction of Business Spt. Srv.         250         2540         74,452           Pupil Transportation         2550         2540         74,452           Fiscal Services         2550         2540         74,452           Pupil Transportation         2550         2540         74,452           Food Services         2550         2540         0           Food Services         2570         0         0           Information Services         2600         0         0           Direction of Central Spt. Srv.         2600         0         0           Plan. Risch, Dutp, Eval. Srv.         2600         0         0           Data Processing Services         2600         0         0	Indirect Cost Rate for Federal Programs   Restricted Program   Restricted Program   Function   Indirect Costs   Direct Costs   Indirect Costs   Direct Costs   Indirect   Indire	ပို့ ကိ
Public	Indirect Cost Rate for Federal Programs   Restricted Program   Restricted Program   Function   Indirect Costs   Indirect   Indirect Costs   Indirect	ပို့ ကိ
Function   Function   Function   Indirect Cost Rate for Federal Programs   Function   Indirect Costs   Direct	Indirect Cost Rate for Federal Program	ပို့ ကိ
Punction   Function   Function   Indirect Costs   Direct Costs	Restricted Program           Function         Indirect Costs         Indirect C	ပို့ ကိ
Instruction         Indicator Coasts         Under Coasts           Support Services:         2100         1000 </td <td>Tunicion Indirect Costs Direct Costs (1900)</td> <td>Direct Cost 3,21 20 29 37 37</td>	Tunicion Indirect Costs Direct Costs (1900)	Direct Cost 3,21 20 29 37 37
Support Services:         1000           Pupil Instructional Staff         2100           General Admin.         2200           School Admin.         2400           Business Spt. Srv.         2510         0           Fiscal Services         2520         74,452           Pupil Transportation         2550         74,452           Food Services         2550         74,452           Pupil Transportation         2550         74,452           Food Services         2550         74,452           Pupil Transportation         2550         74,452           Popt & Maint. Plant Services         2550         76,7452           Central.         2550         2560           Plant, Barch. Dulp. Eval. Srv.         2650         2650           Plant, Rarch. Dulp. Eval. Srv.         2650         2650           Information Services         2650         2650         2650           Staff Services         2650         2650         2650         2650           Other:         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650         2650 </td <td>rvices: 2100 2100 2200 4200 2300 2400</td> <td>20 29 29 37 26</td>	rvices: 2100 2100 2200 4200 2300 2400	20 29 29 37 26
Pupil         2100           Instructional Staff         2200           General Admin.         2300           School Admin.         2400           Business:         2510           Business:         2520           Cachool Admin.         2520           Diection of Business Spt. Srv.         2520           Pupil Transportation         2550           Central:         250           Informal Services         260           Staff Services         260           Staff Services         260           Staff Services         260           Other:         260           Other:         260           Other:         260           Other:         260           Other:         260	2100 2200 2300 2400	20 29 37 26
Instructional Staff General Admin School Admin School Admin Business Spt. Srv.	Admin. 2200 2300 2300 2400	29 29 29 29
General Admin.         2300           School Admin.         2400           Business:         2400           Direction of Business Spt. Srv.         2520           Oper & Maint. Plant Services         2550           Pougli Transportation         2550           Pougli Transportation         2550           Pougli Transportation         2550           Pougli Transportation         2550           Internal Services         250           Internal Services         2610           Plan, Histor, Dvlp, Eval. Srv.         2620           Plan, Histor, Dvlp, Eval. Srv.         2620           Information Services         2630           Staff Services         2660           Oata Processing Services         2660           Other:         2900           Community Services         3000           Total         74,452           Total         74,452	Admin. 2300	37
School Admin         2400           Business:         2510         0           Direction of Business Spt. Srv.         2520         74,452           Fiscal Services         2520         74,452           Oper & Maint. Plant Services         2560         74,452           Pupil Transportation         2550         74,452           Food Services         2500         0           Internal Services         2610         0           Pupil Transportation         2610         0           Pupil Services         2620         0           Information Services         2620         0           Staff Services         2640         0           Data Processing Services         2640         0           Outher:         2900         0           Community Services         3000         74,452         5,5           Total         Total         Total Indirect Costs:         Total	dmin 2400	26
Business:         2510         0           Direction of Business Spt. Srv.         2520         74,452           Fiscal Services         2540         74,452           Oper & Maint. Plant Services         2550         74,452           Pupil Transportation         2550         7,452           Food Services         2550         0           Central:         2570         0           Internal Services         2610         0           Plan, Rarch, Dvlp, Eval. Srv.         2620         0           Plan, Rarch, Dvlp, Eval. Srv.         2630         0           Information Services         2640         0           Data Processing Services         2640         0           Outher;         2900         74,452         5,5           Community Services         2900         74,452         5,5           Total         Total Indirect Costs:         77,452         5,5		
Direction of Business Spt. Srv.         2510         0           Fiscal Services         2520         74,452           Oper. & Maint. Plant Services         2550         74,452           Pupil Transportation         2550         74,452           Food Services         2560         0           Internal Services         2570         0           Central:         2610         0           Direction of Central Spt. Srv.         2620         0           Plan, Barch, Dvlp, Eval. Srv.         2620         0           Plan, Barch, Dvlp, Eval. Srv.         2630         0           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,6           Community Services         74,452         5,6           Total         Total         Total         74,452         5,6		
Fiscal Services         2520         74,452           Oper & Maint. Plant Services         2540         1,452           Pupil Transportation         2550         2560           Food Services         2570         0           Internal Services         2610         0           Central:         2620         0           Direction of Central Spt. Srv.         2620         0           Plan, Bsrch, Dvlp, Eval. Srv.         2630         0           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,6           Community Services         70         74,452         5,6           Total         Total         Total Indirect Costs:	2510 0	0
Oper & Maint. Plant Services         2540         8           Pupil Transportation         2550         8           Food Services         2570         0           Central:         2570         0           Central:         2610         8           Direction of Central Spt. Srv.         2620         8           Plan, Bsrch, Dvlp, Eval. Srv.         2620         8           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,4           Community Services         74,452         5,4           Total         Total         Festricted Rate	2520 74,452	52
Pupil Transportation         2550         2560         2560         2560         2560         2560         2560         2570<	2540	54
Food Services         2560         2           Internal Services         2570         0           Central:         2610         0           Direction of Central Spt. Srv.         2620         0           Plan, Rsrch, Dvlp, Eval. Srv.         2620         0           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,4           Community Services         74,452         5,4           Total         Restricted Rate         70th restricted Rate	tation 2550	393,329
Central:         2570         0           Central:         2610         0           Direction of Central Spt. Srv.         2620         2620           Plan, Bsrch, Dvlp, Eval. Srv.         2630         0           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,5           Community Services         764 H52         5,6           Total         Restricted Rate         70 Hestricted Rate	2560	222,731
Central:         2610           Direction of Central Spt. Srv.         2620           Plan, Rsrch, Dvlp, Eval. Srv.         2630           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,5           Community Services         Total         Restricted Rate         5,6	l Services 0	0
Direction of Central Spt. Srv.         2610           Plan, Rsrch, Dvlp, Eval. Srv.         2620           Information Services         2640         0           Staff Services         2660         0           Other:         2900         74,452         5,5           Community Services         74,452         5,6           Total         Festricted Rate         701 Indirect Costs:		
Pilan, Rsrch, Dvip, Eval, Srv.   2620     Information Services   2630   2640   0     Data Processing Services   2900   0     Community Services   3000   74,452   5,5     Total   To	2610	
Information Services   2630   2640   0     Staff Services   2660   0     Data Processing Services   2900   0     Community Services   3000   74,452   5,6     Total   Restricted Rate   Total Indirect Costs:	5620	
Staff Services         2640         0           Data Processing Services         2660         0           Other:         2900         74,452         5,6           Community Services         74,452         5,6           Total         Restricted Rate         Total Indirect Costs:	2630 2630	
Data Processing Services         2660         0           Other:         2900         2900           Community Services         3000         74,452         5,5           Total         Restricted Rate         Total Indirect Costs:	2640 0	0
Other:         2900           Community Services         3000         74,452         5,5           Total         Restricted Rate         Total Indirect Costs:	2660 0	0
Community Services 3000 74,452 5,5  Total Restricted Rate Total Indirect Costs:	5900	
Total Asia 5,6 Total Indirect Costs:	3000	
Restricted Rate Total Indirect Costs:	74,452	06 4,982,028
Total Indirect Costs:		Unrestricted Rate
r.	74,452 Total India	sts: 618,506
John Cheer Coasa.	1 269/	07
D/222	%C?'	= 12.41%

Print Date: 9/6/2016 Secon AFR

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

-IMITATION OF ADMINISTRATIVE COSTS WORKSHEET Section 17-1.5 of the School Code)	EET				School District Name: RCDT Number:	Sesser-Valier Community Unit School Dis 21-028-1960-26	unity Unit School Dis
	1-2-2-2-2	Actual	Actual Expenditures, Fiscal Year 2016	ir 2016	Budgetec	Budgeted Expenditures, Fiscal Year 2017	ar 2017
Description	Funct.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	113,319		113,319	116,680		116,680
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0	and the second state of th	0		Armine de Característica de marine para de marine para de la companya de la característica de	0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0	I	0		a mar and market and	0
6. Direction of Central Support Services	2610	0		0			
<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	ns required			0			0
B. Totals		113,319	0	113,319	116,680	0	116.680
9. FY2016 (Actual)	ed) over		The interest of the control of the c				3%

## CERTIFICATION

certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2016" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2016. 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.

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 It.CS 5/2-3,25g.  Waiver applications must be postmarked by August 12, 2016 to ensure inclusion in the Earl 2016 report nostmarked by Junus 12, 2016 to ensure inclusion in the Earl 2016 report nostmarked by Junus 12, 2016 to ensure inclusion in the Earl 2016 report.		Signature of Superintendent  Contact Name  Gontact Name  The District is ranked by tSBE in the lowest 25th percentile of like district subsequent to a public hearing. Waiver resolution must be adopted no The district is unable to waive the limitation by board action and will be Waiver applications must be postmarked by Auoust 12, 2016 to ensure	Contact Telephone Number  Contact Telephone Number  Contact Telephone Number  of later than June 30.  requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g.
		report, or postmarked by August 11, 2017 to ensure inclusion in the Fa The district will amend their budget to become in compliance with the lit	report, or postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.  The district will amend their budget to become in compliance with the limitation. Budget amendments must be advanted to large than him an
		The District is ranked by ISBE in the lowest 25th percentile of like distri subsequent to a public hearing. Waiver resolution must be adopted no	ricts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, o fater than June 30.
The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.	Jin.	e 9 is greater than 5% please check one box below.	
If line 9 is greater than 5% please check one box below.  The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.		Contact Name	Contact Telephone Number
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Contact Name  Contact Name  Contact Telephone Number  Contact Telephone Number  The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.		Signature of Superintendent	Date

Page 10, Line 72:		
Educational:		
Pre-K Lunch Reimbursement	\$	3,971
Page 10, Line 74:		
Educational:		
Kitchen Supplies Sold	\$	6,685
Kitchen Reimbursements	\$	2,103
Other Food Receipts	\$	665
	\$	9,453
Page 11, Line 107:		
Educational:		
E-Rate Reimbursement	s	12,354
Reimbursements	s	2,927
Seattle Foundation Stem Grant	S	4,000
Miscellaneous	s	3,106
	\$	22,387
Consisting & Maintenance		
Operations & Maintenance: Reimbursements		200
nembusements	<u>\$</u>	398
Transportation:		
Reimbursements	<u>s</u>	8,898
Tort:		
Reimbursements	S	62
	-	1100
Fire Prevention & Safety		
Insurance Loss Reimbursement	<u>s</u>	7,000
Page 12, Line 171:		
Educational		
Library Grant	\$	750
Page 14, Line 272		
Educational:		
Teen Reach Grant (TANF)	5	21,030
IMBF:		
Teen Reach Grant (TANF)	s	32
recinicacii crain (1774)		
Page 15, Line 41		400
Playground Supervision	<u>s</u>	125
Page 18, Line 165		
Bond Agent Fee	\$	500
Page 19, Line 231		_
Playground Supervision	\$	2

## NOTE REGARDING PA 99-0523 - DISTRICT REQUIRED FY2016 GSA EXPENDITURES FOR SPECIAL EDUCATION SERVICES

\$1,126 of special education expenditures line item 1200 was paid with revenue code 3001, general state aid.

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-	DEF	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)	AL FINANCIAL REPORT (AFR) SUMMARY INFORMATION ons in the School Code, Section 17-1 (105 ILCS 5/17-1)	UMMARY INFORMATI 17-1 (105 ILCS 5/17-1)	NO C					
N	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to filinois 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.	reflects that a "deficit reduples to the Board plan to Illinois State Board eduction plan" and narrative	uction plan" is required as d of Education (ISBE) with e.	calculated below, then th in 30 days atter accepting	e school district is to comp the audit report. This ma	Nete the "deficit by require the FY2017				
6	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 i oct expenditures (line B) by deficit spending, the distri xt three years.	the School District Budget an amount equal to or gn ict must adopt and submit	Form 50-36. A plan is re eater than one-third (1/3) an original budget/amen	quired when the operating of the ending fund balanco led budget with ISBE that	funds listed below (line 10). That is, if provides a "deficit				
4	DE (A	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	SUMMARY INFORMATION - Operating Funds Only s must be completed to generate the following calculation)	Operating Funds On the following calculation	ily )					
5	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL				
9	Direct Revenues	4,706,880	285,086	391,660	14,796	5,398,422				
7	Direct Expenditures	5,083,792	293,510	411,001		5,788,303				
8	Difference	(376,912)	(8,424)	(19,341)	14,796	(389,881)				
6	Fund Balance - June 30, 2016	1,693,782	412,115	121,586	547,514	2,774,997				
유										
Ξ					•	:				
12			Unbalanced - now	ever, a deficit reduc	Unbalanced - nowever, a deficit reduction plan is not required at this time.	uired at this time.				
5										

## GLASS AND SHUFFETT, LTD.

Members: American Institute of Certified Public Accountants Illinois Society of Certified Public Accountants Certified Public Accountants 1819 West McCord P.O. Box 489 Centralia, Illinois 62801 (618) 532-5683 FAX (618) 532-5681

Associate Office 961 Fairfax P.O. Box 322 Carlyle, Illinois 62231 618-594-1737

Members of the Board of Education Sesser-Valier Community Unit School District No. 196 Sesser, IL 62884 September 6, 2016

We have audited the individual fund and account group financial statements of Sesser-Valier Community Unit School District No. 196 for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 15, 2014. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sesser-Valier Community Unit School District No. 196 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2016. We noted no transactions entered into by the District during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements was:

Management's estimate of accumulated depreciation and current period depreciation expense is based on estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop the depreciation charge (used in determining the per capita tuition charge only)in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statements disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

## Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with the management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 6, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Other Matters

We were engaged to report on financial schedules as presented in the Annual Financial Report form required by the Illinois State Board of Education, which accompany the financial statements. With respect to this information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting used, the method preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the schedules to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Pension Information Schedules and Schedules of Changes in Activity Funds, which also accompany the financial statements. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

## Restriction on Use

This information is intended solely for the use of the Board of Education and management of Sesser-Valier Community Unit School District No. 196 and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Glass and Shuffett, Ftd.