Due to ROE on October 15th Due to ISBE on November 15th SDJJA15 School District Joint Agreement

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ILLINOIS STATE BOARD OF EDUCATION School Business Services Division 100 North First Street, Springfield, Illinois 62777-0001

Illinois School District/Joint Agreement Annual Financial Report \* June 30, 2015

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This form<del>te ba</del>sed on 23 lilinois Administrative Code 100, Subtifile A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-50 (05/15)

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



Baker Tilly Virchow Krause, LLP 1301 W 22nd St, Ste 400 Oak Brook, IL 60523-3389 tel 630 990 3131 fax 630 990 0039 bakertilly.com

#### INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education Glenbard Township High School District No. 87 597 Crescent Boulevard Glen Ellyn, IL 60137

We have audited the modified cash financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Glenbard Township High School District No. 87 (the "District") as of and for the year ended June 30, 2015, 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 30, 2015 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2015, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet and itemization schedules, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, is fairly stated in all material respects, in relation to the basic financial statements as a whole

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2015.

This report is intended solely for the information and use of the Board of Education, management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Oak Brook, Illinois September 30, 2015 Bohn Telly wiches Krouse, LLP

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Glenbard Township High School District No. 87 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

#### **Reporting Entity**

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

#### **Basis of Presentation**

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

#### Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the cash basis of accounting. Accordingly, cash receipts 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. Guidelines prescribed by the Illinois State Board of Education consider payments by the State of Illinois to the Teachers' Retirement System ("TRS") on behalf of the District's employees who are members of TRS ("on-behalf payments") to be cash transactions of the District. Assets and deferred outflows of resources of a fund are only recorded when a right to receive cash exists that arises from a previous cash transaction. Liabilities and deferred inflows of resources of a fund, similarly, result from previous cash transactions.

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

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

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant.

#### Major Governmental Funds

<u>Educational Fund</u> - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

<u>Special Revenue Funds</u> - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund, Capital Projects Funds or Fiduciary Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

<u>Debt Service Fund</u> - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds to pay long-term financing arrangements.

<u>Capital Project Funds</u> - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

#### Other Fund Types

<u>Fiduciary Funds</u> - account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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

Agency Funds - include Student Activity Funds, Convenience Accounts and Other Agency Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes. Convenience Accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

#### Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

#### Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

#### Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2014 levy resolution was approved during the November 18, 2014 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2014 and 2013 tax levies were 1.5% and 1.7%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

#### Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

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

#### Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

#### Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

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

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebtedness.

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.

# NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### **Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

- 1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
- 4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
- 5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

# **Excess of Expenditures over Budget**

For the year ended June 30, 2015, expenditures exceeded budget in the Transportation Fund, Debt Service Fund, and Capital Projects Fund by \$456,303, \$10,726, and \$962,766, respectively. These excesses were funded by available fund balance.

#### NOTE 3 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	Government- wide	Fiduciary	Total
Cash and investments	\$ 86,597,597 \$	1,015,710 <b>\$</b>	87,613,307
Total	<u>\$ 86,597,597</u> <b>\$</b>	1,015,710 \$	87,613,307

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

For disclosure purposes, this amount is segregated into the following components: cash on hand, deposits with financial institutions (which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit), investments in state money market pools, and other investments, which consist of all investments other than certificates of deposit, as follows:

	Cash and nvestments
Cash on hand Deposits with financial institutions Illinois Funds Illinois School District Liquid Asset Fund Other investments	\$ 100 46,189,962 55,674 6,037,873 35,329,698
Total	\$ 87,613,307

At year end, the District had the following investments subject to interest rate risk:

				Invest	me	nt Maturity (In	Yea	rs)		
		Fair Value	L	ess than one		1-5		6-10	Mc	ore than 10
IDSLAF + Term Series Negotiable Certificates	\$	28,600,000	\$	28,600,000	\$	-	\$	-	\$	-
of Deposit	_	6,729,698	_	4,737,343	_	1,992,355	_			-
Total	\$	35,329,698	<u>\$</u>	33,337,343	\$	1,992,355	\$	-	\$	-

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limits the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). Under Illinois law, the District is restricted to investing funds in specific types of investment instruments. The following generally represents the types of instruments allowable by State laws:

- > Securities issued or guaranteed by the United States.
- > Deposit accounts of banks and Savings and Loan Associations insured up to \$250,000 by the Federal Deposit Insurance Corporation.
- > Short-term obligations (less than 180 days) of U.S. corporations with assets over \$500,000,000 rated in the three highest classifications by at least two rating agencies. Insured accounts of an Illinois credit union chartered under United States or Illinois law.
- > Money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same types of obligations.
- > The Illinois Funds or Illinois School District Liquid Asset Fund Plus.
- > Repurchase agreements which meet instrument transaction requirements of Illinois law.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are rated AAAm and are valued at Illinois Funds' share price, which is the price for which the investment could be sold.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2015, the bank balance of the District's deposit with financial institutions was fully collateralized.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

#### NOTE 4 - INTERFUND TRANSFERS

During the year, the Board transferred \$3,436,416 in fund balance to the Debt Service Fund from the Operations and Maintenance Fund.

This transfer was required to fund debt service payments on the District's debt certificates and capital leases. The amounts are paid from the Debt Service Fund as per the Illinois Program Accounting Manual. State law allows for the above transfers.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

#### NOTE 5 - LONG TERM LIABILITIES

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2015:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds	\$ 28,895,000		\$ 3,040,000 \$	25,855,000 \$	3,105,000
Alternate revenue bonds	19,560,000		395,000	19,165,000	1,990,000
Total bonds payable	48,455,000	-	3,435,000	45,020,000	5,095,000
Debt certificates	4,105,000		1,870,000	2,235,000	480,000
Capital leases	1,323,650		457,151	1,397,212	508,631
Total long-term liabilities - governmental activities	\$ 53,883,650	\$ 530,713	\$ 5,762,151 \$	48,652,212 \$	6,083,631

General Obligation Bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2006A Refunding Bonds dated March 15, 2006 are due in annual installments through October 1, 2025	4.00% - 5.00%	\$ 15,180,000 \$	\$ 1,130,000
Series 2010A Refunding Bonds dated November 18, 2010 are due in annual installments through December 1, 2017 Series 2011 Taxable Refunding Bonds dated April 26,	2.00% - 2.25%	835,000	375,000
2012 are due in annual installments through October 1, 2019 Series 2012 Refunding Bonds dated April 26, 2012 are due	1.35% - 4.77%	8,355,000	7,920,000
in annual installments through October 1, 2024	0.50% - 3.50%	17,260,000	16,430,000
Total		\$ 41,630,000	25,855,000

In prior years, the District defeased certain general obligation and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2015, \$45,610,000 of bonds outstanding are considered defeased.

During the year, the District sold investments that had been held in escrow for repayment of certain bonds that had been refunded in prior years. A portion of the proceeds of the sale were used to purchase U.S. Government Treasury securities and placed in the escrow account to service the refunded bonds. The balance of the proceeds, an amount of \$550,975 representing excess escrow proceeds, was returned to the District, and deposited in the Debt Service Fund and can be only be used in the future to pay debt service on the District's general obligation bonded debt. The District plans to use the proceeds to abate an equal amount of related property taxes that will be levied for debt service in future years.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Princip	oal Interest	Total
2016	•	5,000 \$ 761,11	
2017 2018 2019	3,28	0,000 683,90 5,000 595,30 0,000 506,59	4 3,880,304
2020 2021 - 2025	• =	0,000 430,90	5 2,410,905
2026 - 2030	1,130	0,000 26,13	2 1,156,132
Total	<u>\$ 25,85</u>	<u>5,000</u> <u>\$ 4,200,49</u>	4 \$ 30,055,494

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2015, the statutory debt limit for the District was \$321,021,031, providing a debt margin of \$272,368,819. There are numerous covenants with which the District must comply in regards to these bond issues. As of June 30, 2014, the District was in compliance with all significant bond covenants, including federal arbitrage regulations.

Alternate Revenue Bonds. The obligations for the alternative revenue bonds will be repaid through annual transfers from the Operations and Maintenance Fund to the Debt Service Fund. The District has pledged future property tax revenues, net of specific operating expenses, to repay \$19.56 million in alternate revenue bonds issued in 2013 and 2014. Proceeds from the bonds provided financing for the District's capital improvement program. The bonds are payable solely from District revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require approximately \$2.4 million of net revenues. The total principal and interest remaining to be paid on the bonds is \$21,558,125.

Alternate Revenue bonds currently outstanding are as follows:

Purpose	Interest Rates	Ir	Original ndebtedness	Carrying Amount
Series 2013 Alternative Revenue Bonds dated September 18, 2013 are due in annual installments through April 1,				
2024 Series 2014 Alternative Revenue Bonds dated April 17,	2.85%	\$	9,560,000 \$	9,165,000
2014 are due in annual installments through April 1, 2020	1.49%	_	10,000,000	10,000,000
Total		\$	19,560,000	19,165,000

Annual debt service requirements to maturity for alternative revenue bonds are as follows for governmental type activities:

	Principal		Interest	Total
2016	\$ 1,990,00	00	410,203 \$	2,400,203
2017	2,025,00		380,552	2,405,552
2018	2,050,00		350,379	2,400,379

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

2019	2,085,000	319,835		2,404,835
2020	2,105,000	288,768		2,393,768
2021 - 2025	 8,910,000	643,388	_	9,553,388
Total	\$ 19,165,000	\$ 2,393,125	\$_	21,558,125

Certificates of Participation. The obligations for the Debt Certificates will be repaid from the Debt Service Fund via annual transfers from the Operations and Maintenance Fund.

Annual debt service requirements to maturity for debt certificates are as follows:

			Principal	Interest	Total
2016		\$	480,000 \$	56,920	\$ 536,920
2017			485,000	46,770	531,770
2018			495,000	34,904	529,904
2019			510,000	21,362	531,362
2020			265,000	5,962	270,962
Total		<u>\$</u>	2,235,000 \$	165,918	\$ 2,400,918

Capital Leases. The District has entered into lease agreements as lessee for financing the acquisition of equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. At June 30, 2015, \$2,499,921 of amounts included in capital assets were acquired via capital leases. The obligations for the capital leases will be repaid from the Debt Service Fund via annual transfers from the Operations and Maintenance Fund. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015, are as follows:

	 <u>Amount</u>
2016 2017 2018 2019 Total minimum lease payments Less: amount representing interest	\$ 530,170 449,861 335,418 137,919 1,453,368 (56,156)
Present value of minimum lease payments	\$ 1,397,212

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

#### NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets and natural disasters. To protect from such risks, the District participates in the Suburban School Cooperative Insurance Pool (SSCIP), which is a public entity risk pool. The District pays annual premiums to the pool for insurance coverage. The arrangement with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. The District makes periodic payments to an escrow account established by the plan administrator. The administrator pays employee claims from this escrow account and requires the District to cover any deficiencies. The District's liability will not exceed \$8,170,506 per employee or \$150,000, in the aggregate, as provided by stop-loss provisions incorporated in the plan.

The District is a member of the IASB - Endorsed Workers' Compensation Self-insurance Trust (the Trust), which has been formed to reduce local school districts' workers' compensation costs. The day-to-day operations of the Trust are managed through a Board of Trustees, elected by the member districts. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those which must be incurred prior to the attachment of excess insurance coverage.

#### NOTE 7 - JOINT AGREEMENTS

The District is a member of Cooperative Association for Special Education (C.A.S.E), a joint agreement that provides certain special education services to residents of the District and six other districts within the DuPage County. Each member district has a financial responsibility for annual and special assessments as established by the policy board. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

Complete financial statements for C.A.S.E. can be obtained from the Administrative Offices at: 22 West 600 Butterfield, Glen Ellyn, IL 60137.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

#### NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS

#### **Teachers' Health Insurance Security**

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

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

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.02 percent of pay during the year ended June 30, 2015. State of Illinois contributions were \$649,399, and the District recognized revenues and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2014 and June 30, 2013 were 0.97 and 0.92 percent of pay, respectively. For these years, state contributions on behalf of District employees were \$617,102 and \$573,175, respectively.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.76 percent during the year ended June 30, 2015 and 0.72 and 0.66 percent during the years ended June 30, 2014 and 2013, respectively. For the years ended June 30, 2015, 2014 and 2013 the District paid \$483,866, \$458,056 and \$432,280 to the THIS Fund, respectively, which was 100 percent of the required contribution for those years.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The 2014 and 2013 reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

#### Retiree Healthcare Plan

The District administers a single-employer defined benefit Retiree Healthcare Plan plan ("the Retiree Healthcare Plan"). The plan provides for eligible retirees and their spouses through the District's which covers both active and retired members. Benefit provisions are established through collective bargaining agreements and state that eligible retirees and their spouses at established contribution rates. The Retiree Healthcare Plan does not issue a publicly available financial report.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union.. The District makes the same monthly health insurance contribution on behalf of the retiree as it makes on behalf of all other active employees during that year. The District contributes a portion of the current year premiums for both family and a single coverage plan for eligible retired plan members and their spouses. For fiscal year 2015, the District contributed \$1,945,416 to the plan. For fiscal year 2015, total member contributions are \$631,212.

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC) The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Retiree Healthcare Plan, and changes in the District's net OPEB obligation to the Retiree Healthcare Plan:

Annual required contribution Interest on net OPEB obligation Adjustment to annual required contribution	\$ 4,709,088 123,691 (230,622)
Annual OPEB cost Contributions made Increase in net OPEB obligation	4,602,157 (1,945,416) 2,656,741
Net OPEB Obligation - Beginning of Year	7,430,039
Net OPEB Obligation - End of Year	\$ 10,086,780

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Retiree Healthcare Plan, and the net OPEB obligation for June 30, 2015 and the two preceding years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2015	\$ 4,602,157	42.27 % \$	10,086,780
June 30, 2014	4,206,135	40.31 %	7,430,039
June 30, 2013	4,188,663	60.20 %	4,919,563

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The funded status of the Retiree Healthcare Plan as of July 1, 2014, the most recent actuarial valuation date, is as follows:

Actuarial accrued liability (AAL) Actuarial value of plan assets	\$ —	44,486,808
Unfunded Actuarial Accrued Liability (UAAL)	\$	44,486,808
Funded ratio (actuarial value of plan assets/AAL)		-%
Covered payroll (active plan members)	\$	72,973,258
UAAL as a percentage of covered payroll		60.96%

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan is understood by the employer and plan members) and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 3 percent investment rate of return and an annual healthcare cost trend rate of 9 percent initially, reduced by decrements to an ultimate rate of 6 percent after 3 years. Both rates include a 2 percent inflation assumption. The actuarial value of the Retiree Healthcare Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The Retiree Healthcare Plan's unfunded actuarial accrued liability is being amortized as a level of percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2015 is 30 years.

#### NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

## NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

#### **Teachers' Retirement System**

Plan Description. The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants 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 http://trs.illinois.gov/pubs/cafr; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

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

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

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

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

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, 2015 was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2015, State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$34,993,750 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2015, were \$369,266.

Federal and Trust Fund Contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District 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, 2015, the District pension contribution was 33.00 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2015, were \$121,034, which was equal to the District's required contribution.

Early Retirement Option. Contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District 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, 2015, the District paid \$518,979 to TRS for District ERO contributions.

Salary increases over 6 percent. The District 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. For the year ended June 30, 2015, the District made no payments to TRS for employer contributions due on salary increases in excess of 6 percent.

Excess sick leave. 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, 2015, the District made no payments to TRS for sick leave days granted in excess of the normal annual allotment.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2014 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2015, the District's liability for its proportionate share of the net pension liability (as calculated by TRS) is the first amount shown below. Also presented below is the state pension support provided to the District. These are presented for disclosure purposes only.

District's proportionate share of the collective net pension liability
State's proportionate share of the collective net pension liability associated with the District

\$ 8,363,263 434,647,651 \$ 443,010,914

Total

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, and rolled forward to June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the District's proportion was 0.01374220 percent.

The net pension liability as of the beginning of the measurement period was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The District's proportion of the net pension liability as of June 30, 2013, was based on the District's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the District's proportion was 0.01653675 percent.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2014 actuarial valuation included (a) 7.50% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases of 5.75%, average, including inflation, and (c) inflation of 3.00%.

The actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. 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. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5 percent to 8.0 percent and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

Mortality. Mortality rates were based on the RP-2000 White Collar Table with projections using scale AA that vary by member group.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. large cap Global equity excluding U.S. Aggregate bonds U.S. TIPS NCREIF Opportunistic real estate ARS Risk parity Diversified inflation strategy Private equity	18.00 % 18.00 % 16.00 % 2.00 % 11.00 % 4.00 % 8.00 % 1.00 % 14.00 %	8.23 % 8.58 % 2.27 % 3.52 % 5.81 % 9.79 % 3.27 % 5.57 % 3.96 % 13.03 %

Discount Rate. The discount rate used to measure the total pension liability was 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 was 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. Therefore, the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1	% Decrease	Di	Current scount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$	10,328,219	\$	8,363,263	\$ 6,736,055

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

#### 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 affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in Regular Tier 1. If the member first participated in IMRF on or after January 1, 2011, they participate in Regular Tier 2.

For Regular Tier 1, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate (average of the highest 48 consecutive months earnings during the last 10 years) of earnings for each year of credited service up to 15 years and 2% for each year thereafter. For Regular Tier 2, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service, or age 62 with 35 years of service are entitled to an annual retirement benefit as described above. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership. At December 31, 2014, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries		425
Inactive, non-retired members		468
Active members		282
Total		1,175

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2014 was 14.59 percent of annual covered payroll. 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/(Asset). The net pension liability/(asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2014 annual actuarial valuation included (a) 7.48% investment rate of return, (b) projected salary increases from 4.40% to 16.00%, including inflation, and (c) inflation of 4.00% and price inflation of 3.00%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Mortality. For non-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 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 adjustment 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.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Projected Returns/Risk

Asset Class	Target Allocation	One Year Arithmetic	Ten Year Geometric
Equities	63.20 %	9.15 %	7.60.0/
International equities			7.60 %
•	2.60 %	9.80 %	7.80 %
Fixed income	23.50 %	3.05 %	3.00 %
Real estate	4.30 %	7.35 %	6.15 %
Alternatives	4.50 %		31.12 ,0
Private equity		13.55 %	8.50 %
Hedge funds		5.55 %	5.25 %
Commodities		4.40 %	2.75 %
Cash equivalents	1.90 %	2.25 %	2.25 %

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.48%. The discount rate calculated using the December 31, 2013 measurement date was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at a discount rate of 7.48 used to determine the total pension liability. The year ending December 31, 2085 is the last year in the 2015 to 2114 projection period for which projected benefit payments are fully funded.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.48% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.48%) or 1 percentage point higher (8.48%) than the current rate:

	Current 1% Decrease Discount Rate 1% Increase			% Increase	
Total pension liability Plan fiduciary net position Net pension liability/(asset)	60,	371,112 \$ 768,059	67,977,119 60,768,059 7,209,060	\$	61,814,757 60,768,059 1.046.698

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2014 was as follows:

	Increase (Decrease)					
	٦	Total Pension Liability		Plan Fiduciary Net Position	-	Net Pension ability/(Asset)
		(a)		(b)		(a) - (b)
Balances at December 31, 2013 Service cost	\$	62,487,205	\$	59,404,104	\$	3,083,101
Interest on total pension liability		1,042,031 4,578,006		-		1,042,031 4,578,006
Differences between expected and actual experience of		1,070,000				4,070,000
the total pension liability		802,398		-		802,398
Change of assumptions		3,003,757		-		3,003,757
Benefit payments, including refunds of employee contributions		(0.000.070)		(0.000.070)		
		(3,936,278)		(3,936,278)		-
Contributions - employer		-		1,233,763		(1,233,763)
Contributions - employee		-		385,885		(385,885)
Net investment income		-		3,552,993		(3,552,993)
Other (Net Transfer	_			127,592	_	(127,592)
Balances at December 31, 2014	\$	67,977,119	\$	60,768,059	\$	7,209,060

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2015

# NOTE 10 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

#### NOTE 11 - SUBSEQUENT EVENT

The District entered into two debt issuances subsequent to fiscal year end. On July 2, 2015, the District issued \$9,705,000 in General Obligation School Bonds as Series 2015 A. These bonds are callable on 1/1/2024 and mature on 1/1/2035.

On July 17, 2015, the District currently refunded their outstanding 2006 Series A bonds by issuing \$1,090,000 in General Obligation Refunding Bonds as Series 2015 B. These bonds are noncallable and mature on 1/1/2026.

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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.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Single Audit Act A-133

#### Qualifications of Auditing Firm

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

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.

	<ol> <li>One or more school board members, administrators, certified sch interest statements pursuant to the Illinois Government Ethics</li> </ol>	the second secon	ther qualifying district employees t	alled to file economic
	<ol><li>One or more custodians of funds falled to comply with the bonding [105 ILCS 5/8-2; 10-20.19; 19-6]</li></ol>	g requirements pursuant to	Sections 8-2, 10-20.19 or 19-6 o.	f the School Code.
	3. One or more contracts were executed or purchases made contrat 4. One or more violations of the Public Funds Deposit Act or the Public Restricted funds were commingled in the accounting records or u. 6. One or more short-term loans or short-term debt instruments were	blic Funds Investment Act used for other than the purp	were noted. [30 ILCS 225/1 et. se pose for which they were restricted	q. and 30 ILCS 235/1 et. seq.]
	7. One or more long-term loans or long-term debt instruments were	executed in non-conformit	y with the applicable authorizing st	atute or without statutory Authority
	Corporate Personal Property Replacement Tax monies were dependence Sharing Act. [30 ILCS 115/12]	osited and/or used without	first satisfying the lien imposed pu	rsuant to the State
	9. One or more interfund loans were made in non-conformity with the 10. One or more interfund loans were outstanding beyond the term pr		atute or without statutory authoriza	ion.
	One or more permanent transfers were made in non-conformity w     Substantial, or systematic misclassification of budgetary items such were observed.	rith the applicable authorizi		
	13. The Chart of Accounts used to define and control budget and accounts used to define and control budget and accounts used to Section 2.3.27 and 3.3.29 of the Section 2.3.29	-		nts imposed by
	ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the Scholarship o	The FY14 AFR (ISBE FOR	RM 50-35), FY14 Annual Stateme	nt of Affairs (ISBE Form 50-37)
PART	B - FINANCIAL DIFFICULTIES/CERTIFICATION Crite	ria pursuant to Sec	tion 1A-8 of the School C	ode [105 ILCS 5/1A-8]
	<ul> <li>15. The district has issued tax anticipation warrants or tax anticipation anticipation of current year taxes are still outstanding, as author [105 ILCS 5/17-16 or 34-23 thru 34-27]</li> <li>16. The district has issued short-term debt against two future revenue</li> </ul>	notes in anticipation of a strict and a stri	second year's taxes when warrants 34-23 thru 34-27 of the School Co	or notes in ode.
	certificates or tax anticipation warrants and revenue anticipation	n notes.	•	
	<ul> <li>17. The district has issued school or teacher orders for wages as permoderate bonds for this purpose pursuant to Section 19-8 of the School 0</li> <li>18. The district has for two consecutive years shown an excess of exponential annual financial report for the aggregate totals of the Edu</li> </ul>	Code. [105 ILCS 5/8-6, 32- penditures/other uses over	-7.2, 34-76, and 19-8] revenues/other sources and begin	nning fund balances
PART	C - OTHER ISSUES			
	19. Student Activity Funds, Imprest Funds, or other funds maintained to 20. Findings, other than those listed in Part A (above), were reported (	-		
	21. Federal Stimulus Funds were not maintained and expended in accordan explanation must be provided.		- '	(ARRA) of 2009. If checked,
X	<ul><li>22. Check this box if the district is subject to the Property Tax Extension</li><li>23. If the type of Auditor Report designated on the cover page is other please check and explain the reason(s) in the box below.</li></ul>		Effective Date: n and is due to reason(s) other tha	10/1/1991 (Ex: 00/00/0000 in solely Cash Basis Accounting,

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

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

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

24.	Enter the date th	nat the district used	to accrue mandated	categorical payments
-----	-------------------	-----------------------	--------------------	----------------------

D-4			
Date:		t	

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)		ARREST AND A			CALLEST CAUSE OF RE	NAME OF TAXABLE PARTY.
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 310	5)					
Direct Receipts/Revenue						
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105	5	La constant de la con		Annual Control of the		
- 4.1						
Total						

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

#### PART E - QUALIFICATIONS OF AUDITING FIRM

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

h ,	Till Virchiw		

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. Langes Whits

	Α	ВС	D	E	F	G		Н	П	J	K	L	М
1					FINANCIA	L PR	OFILE IN	FORMATIC	<u>N</u>				
2	1												
3	Requ	uired to be	completed for School	Districts on	ly.								
5	A.	Tax Rat	es (Enter the tax rate - ex	c: .0150 for \$	1.50)								
7			Tax Year <u>2014</u>		Equalized /	Assess	sed Valuati	on (EAV):		4,652,478,717			
9			Educational		ations & tenance		Transp	ortation		Combined Total		Working Cash	
10	R	ate(s):	0.019651	+	0.003722	+ [	(	0.000941	= [	0.024310			
11													
13 14	В.	Results	of Operations *										
15			Receipts/Revenues		sements/ nditures		Excess/ (D	eficiency)		Fund Balance			
16			132,700,837	130	,318,948		2,	381,889		68,974,514			
17 18	-	* The n	umbers shown are the su portation and Working Ca	m of entries	on Pages 7 &	8, line	es 8, 17, 20	, and 81 for	the E	ducational, Operations	& M	sintenance,	
19		17476	portation and Working Oc	asii i dilas.									
20	C.	Short-Te	erm Debt **	_									
22		1	CPPRT Notes	· [	AWs 0	<sub>+</sub> [	TA		+ [	TO/EMP. Orders		GSA Certificates	¬ ı
23		1	Other	T/	otal	· L			· L	0	_		의 +
24		[	0 =		0								
24 25 26 27 28		** The n	umbers shown are the su	m of entries	on page 25.								1
27													
28	D.	Long-Te											- 1
29 30		Check the	applicable box for long-te	erm debt allov	wance by type	of dis	strict.						
31		X a.	6.9% for elementary and	high school	districts,		321,0	21,031					
32		b.	13.8% for unit districts.			-							
33			- D-140 44 4										
35		Long-Ten	m Debt Outstanding:										
36		c.	Long-Term Debt (Princip	al only)	Ā	Acct							
37			Outstanding:			511	48,6	52,212					
38					***************************************								
39 40 i	Ε.	Material	mpact on Financial P	ocition									
41			e, check any of the follow		t may have a	materi	ial impact o	n the entity's	fina	ncial position during fut	ure re	enorting periods	
42		Attach she	ets as needed explaining	each item ch	ecked.		•					portrig periods.	ı
43	j	Pe	nding Litigation										
45			terial Decrease in EAV										- 1
46	į	Ma	terial Increase/Decrease	in Enrollmen	t								
47			verse Arbitration Ruling										- 1
48			ssage of Referendum										
49 50			ces Filed Under Protest cisions By Local Board of	Daviou or III	linois Dropost	. Tau /	Annaal Baa	! (DTAD)					
51	Ī		er Ongoing Concerns (De			y rax A	wheel pos	ru (PIAB)					
52	Ļ		<u> </u>										
53	21	Comments	***	********************	***************************************	******	*************						
54													1
55 56													
57													
58		****************	***************************************		************************		*************	**********************		****	********	***************************************	
60													_
61					**								

Page 4

о п п			4 0.35 1.40	4 0 0.35 1.40	0.10 0.40	4 0.10 0.40	4 0.10 0.40	4.00 *	COGNITION
Z			Score Weight Value	Score Adjustment Weight Value	Score Weight Value	Score Weight Vatue	Score Weight Value	Total Profile Score:	esignation: REC
K			Ratio 0.520	Ratio 0.982	<b>Days</b> 190.53	Percent 100.00	Percent 84.84	Total Pro	ancial Profile D
	RY al Profile)		Total 68,974,514.00 132,700,837.00 0.00	Total 130,318,948.00 132,700,837.00 0.00	<b>Totai</b> 68,974,514.00 361,997.08	Total 0.00 96,138,493.97	<b>Total</b> 48,652,212.00 321,021,031.47		Estimated 2016 Financial Profile Designation: RECOGNITION Total Profile Score may change based on data provided on the Financial Profile
5	OFILE SUMMA ice to the Financia ins/p/profile.htm		f negative)			Tax Rates		,	* Tol
	ESTIMATED FINANCIAL PROFILE SUMMARY 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 negalive) 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 Rales			
	ESTIMATI o the followin		Funds Funds Minus	Funds Funds Minus	Funds	Funds (.85 x			
	(Go b	Glenbard Township High School District No. 87 19-022-0870-17 Du Page	ind Balance to Revenue Ratio: tal Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) tal 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)	penditures to Revenue Ratio: tal Sum of Direct Expenditures (P7, Cell C17, D17, F17, 117) tal Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18) Less: Operaling Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ssible Adjustment:	Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	ing Maximum Remaining: (P25, Cell F6-7 & F11) (P3, Cell J7 and J10)	argin Remaining: sell H31) Cell H31)		
		To.		36037	D 2	>			
		District Name: Glenbard Towns District Code: 19-022-0870-17 County Name: Du Page	Fund Balance to Revenue Ratio: Total Sum of Fund Balance (PB, 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 C Kxcluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)		

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

		מ	5	_	ш	U.	c	I		-	į
			(10)	(20)	(30)	(40)	7601	1000	-	7	¥
7	ASSETS	Acct.	Educational	Operations &	Debt Services	Transportation	(50) Municipal Retirement/Social	(60) Capital Projects	(70) Worlding Cash	(80) Tort	(90) Fire Prevention &
	CURRENT ASSETS (100)						Security			feelikkeen is seerely proges delang absonous per se	Safety
-	Cash (Accounts 111 through 115) 1		49 047 997	10 881 078	920 703 0	FOX OUT O				And the same of the case of the case of the same of th	
10		120			2,027,000	2,190,421	2,315,441	12,780,286	6,275,014		
tr.	Taxes Receivable	130	0 0	0	0	0	0	0	0	0	0
<u> </u>	Interfund Receivables	140	> 0	5 6	0 0	0	0	0	0		J
m	Intergovernmental Accounts Receivable	5	0 0	0	3	0	0	0	0		
<u></u>	and the state of t	3 5	0	0	0	0	0	0	0		
Je	A STATE OF THE PARTY OF THE PAR	20 1	0	0	0	0	0	0	0	-	of the same of the
ا ا		170	0	0	0	0	0	0	0		The second secon
-1	The second secon	180	0	0	0	C	-		D		
+	sscribe & Itemize)	190	0	0	C	0	0 0	0 0	0 0	and the second second second	
<u>س</u>	Total Current Assets		49,047,997	10.881.076	2 527 356	2 790 A27	2 245 444	40 700 000	0		)
4 CA	CAPITAL ASSETS (200)		-			131 000 11	144,010,4	14,100,200	4L0,0/2,0		)
1	Works of Art & Historical Tressums	040	and the same of th	open benfuntant of the section of th	madde street in the street of the street of	della in man minima pop di Apartemana manga palam	and the second s				
		220									And will find the county the day of the Andrewson
-	Building & Building Improvements	33									
		240									
ெ	And the state of the company with falling the company of the fall of the state of t	250									
-	Construction in Progress	280									
`		340									
2	Amount to be Provided for Payment on Long-Term Debt	350									
<u></u>	Total Capital Assets										
4 Cu	CURRENT LIABILITIES (400)										and supply by a different control to the supply of the sup
-	there makes the provide despitation of the factor of the f	410	0	0		C	10			and Johnson	And the state of t
-	al Accounts Payable	420	0	0			0 0	0	•	0	0
۲ . ا		430	0	0	0	0 0	0 6	0 0	0	0	0
۲ = ا	Ne	440	0	0	C		D The state of the	5 6	0 0	0	0
-		460	0	0	0	0 0	0 0	0 0	0	0	0
~		470	0	0	C	0 0	0 0	0	0	0	0
		480	0	0		0 0	0 0	0	0	0	0
	Llabilities	480	0	C	0		0	0 0	0	0	0
ല	ations	493	0	0	0 0	> 0	0	0	0	0	0
4	Total Current Liabilities		0	0		0	0	0 0	0	0	0
5 5	LONG-TERM LIABILITIES (500)		And the second s						0	0	0
ام	Long-Term Debt Payable (General Obligation, Revenue, Other) 5:	511					The second section is a second second section of the second secon	Name of the last o	nuque		100
_	Total Long-Term Liabilities										
8	all least on more recorded to the process of the following and the contraction of the con	714	0	0	0	c		•	-		the state of symbols by the management and the state of
<u>ි</u>		730	49.047.997	10.861.076	2 527 358	2 700 427	2 245 444	000 000	0	0	0
<u>-</u>	Investment in General Fixed Assets			and the second s	200	171,000,12	2,010,441	12,700,200	6,2/5,014	0	0
_	Total Liabilities and Fund Balance		49 047 997	40 024 076	0 604 000	101 000 0			the format cannot be a second by a second by the same and the second by		

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

Page 6

c	2	1		-
			Account Groups	Groups
ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) 1		1.015.710		
Investments	120			
Taxes Receivable	130	Name & Andrew Man, Annancy pp. 4 pp. 40-40-40-9 de		
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	180	and the second s		
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		1.015.710		
CAPITAL ASSETS (200)				7717
Works of Art & Historical Treasures	210	the state of the facility of the state of th	C	
Land	220		0 000	
Building & Building Improvements	230		400 000 001	
Site improvements & Infrastructure	240		13 439 700	
Capitalized Equipment	250		20,430,700	
Construction in Progress	280		010,010,00	
Amount Available in Debt Service Funds	340		0	0.00 0.00
Amount to be Provided for Payment on Long-Term Debt	350			2,027,330
Total Capital Assets			218 377 065	40,124,030
CURRENT LIABILITIES (400)	The state of the s	The same of the sa	2001	10,002,212
Interfund Payables	410	And State of the State of	The last tent and ten	Secretary Management
Intergovernmental Accounts Payable	420			
Other Payables	430			
Contracts Payable	440			
Loans Payable	460			
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480			
Deferred Revenues & Other Current Liabilities	490			
Due to Activity Fund Organizations	483	And the second s		
Total Current Liabilities		U		
LONG-TERM LIABILITIES (600)		<b>2</b>		
Long-Term Debt Payable (General Obligation, Revenue, Other)	511	manufacto de electrologico des positivo de productivo de electrologico de		CFC C30 07
Total Long-Term Liabilities				46,052,212
Reserved Fund Balance	714	0	1	19,000,412
Unreserved Fund Balance	730	1 045 740		
Investment in General Fixed Assets		21,510,4	218 277 055	
Total Labilities and Fund Release		078 670 7	2008,710,012	The same of the sa

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

/ Affina

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	_	1077							0	۷
		(al.)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Acct		Operations &			Municipal				
Description	#	Educational	Maintenance	Debt Services	Transportation	s Transportation Retirement/ Social Capital Projects Working Cash	Capital Projects	Working Cash	Tort	Fire Prevention

,				2	J	_	פ		-		7
			(10)	(20)	(30)	(40)	(20)		(70)	(80)	(06)
2	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention &
3 RE	RECEIPTS/REVENUES								The strategic and the strategic of the s		
4 10	Local Sources	1000	98,625,657	17,258,490	4.453.592	3.880.910	3 062 284	26 400	0.00		
	Flow-Through Receipts/Revenues from One District to	2000		the state of the s			10010	DOL'ON	12,210		0
2 6	State Sources	0000	0	0		0	0				
Т	Federal Sources	2000	8,413,203	0	0	1,555,811	0	0	0	0	The state of the s
- - -	Total Direct Receints/Revenues	204	400 002 440	0 000		0	0	0	0	0	0
To		0000	103,980,410	17,236,490	4,465,895	5,436,721	3,062,284	26,408	12,216	0	
100	Receipts/Revenues for "On Behalf" Payments Total Barrainte/Davantee	3888	35,643,149					the section was from the section and design prompt may be section.		e de de de la desarra character de la destructura del destructura de la destructura	
$\overline{}$	Com receipte/revenues		145,636,559	17,258,490	4,465,895	5,436,721	3,062,284	26,408	12,216	0	0
$\overline{}$	DISBURSEMENTS/EXPENDITURES								The state of the s		
	Instruction	1000	78,948,859	The second secon	The state of the s	And the second live and th	1 417 280	and the state of t	the standard and state the state of the standard and stan		
_	Support Services	2000	28,750,210	12,373,820		6.163.213	1 276 211	A 683 785	1		and an experience and an experience of the state of the s
	Community Services	3000	27,284	0		013000	112,012,1	0,002,700		O	0
	Payments to Other Districts & Governmental Units	4000	4,055,562	0	0	0 0	0	0			and the second s
$\neg$	Debt Service	2000	0	0	7.355.275	0	2	<b>&gt;</b>		A CONTRACTOR OF THE STATE OF TH	
-	Total Direct Disbursements/Expenditures		111,781,915	12,373,820	7,355,275	6.163.213	2.693.712	6 662 766		0 0	0
<u></u>	Disbursements/Expenditures for "On Behalf" Payments 2	4180	35,643,149	0	The state of the s	0			11		The state of the s
6	Total Disbursements/Expenditures		147,425,064	12.373.820	7.355.275	6 163 213	2 803 743	0 200 200		0 1	0
	Excess of Direct Receipts/Revenues Over (Under) Direct				2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0,100,0	71 /'020'7	0,002,700	Annual State of the Control of the C	0	
2	Disbursements/Expenditures 3		(1,788,505)	4.884.670	(2 889 380)	(726 492)	268 672	(830 909 9)	9	•	
21 OT	OTHER SOURCES/USES OF FUNDS		of the plant has described in the first of the second and the seco				A compared at the compared of	(occ'oco'o)	917'71		0
	OTHER SOURCES OF FUNDS (7000)		o definish prod - w Astem during	1		1			(A.A.) apropriate of the Article		the state of the same of the state of the st
23 P	PERMANENT TRANSFER FROM VARIOUS FUNDS		menerali i di								
24	Abolishment of the Working Cash Fund 12	7110	which the delegraph cannot come to a server on the contract of	•							
22	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	C				the difference of the second o
ان	Transfer of Working Cash Fund Interest	7120	0	0	0	0		0			0
7	Transfer Among Funds	7130	0	0	The state of the s	0 0		The same of the same and the sa		0	A - D-4 clim - may clim and de fine of the common law
اھ	Transfer of Interest	7140	0	0		0 0	-	•		1	
59	Transfer from Capital Project Fund to O&M Fund	7150	The state of the s	C	>		O description on the state of t		D State State State of the Stat	0	0
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160									
റ്റ	to O&M Fund 4			0							
	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	3 7170			A contract of the contract of						
4	to Debt Service Fund				0						
322	SALE OF BONDS (7200)				and the second control of the second						
<sub>со</sub> Т	Principal on Bonds Sold	7210	0	0	0	0		C	•		
34	Premium on Bonds Sold	7220	0	0	0		-		0 0		
ای	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0 0		0
36	Sale or Compensation for Fixed Assets	7300	530.713	C	0					0	The second secon
7	Transfer to Debt Service to Pay Principal on Capital Leases	7400		State of the special or state of the subminishment of the state of the	488.720		D			0	
<u>س</u>	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
9	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			2.265.000						
<b>Q</b>	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			682.696						
뒤	Transfer to Capital Projects Fund	7800			Commence of their Addresses similarests.						
21	ISBE Loan Proceeds	7900	0	0	0	C STATE OF THE PERSON NAMED IN COLUMN 2 ASSESSMENT OF THE PERSON NAM	0	0 0			Conference management and pro-
<u>ლ</u>	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0 0	0	0	•	Observation of the state of the
4	Total Other Sources of Funds		530,713	0	3 436 416	0 0		0 0	0 0	0	0
45 OT	OTHER USES OF FUNDS (8000)			And the second control of the second control				>	0	0	0

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE

Page 8

2016
E 30,
S
ENDING
: YEAR
黑
F
FUNDS
ALL

		(10)	(20)	(30)	(40)	(60)	(60)	(70)	(80)	(06)
Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)				where the transfer the designation requirement to the first the state of the state	management of the second of th	,	and the state of t	A AND DESCRIPTION OF STATE AND ADDRESS AND ADDRESS OF STATE AND ADDRESS OF STATE AND ADDRESS OF STATE AND ADDRESS OF STATE AD		Consideration on Assault
Abolishment or Abatement of the Working Cash Fund 12	8110							•		
Transfer of Working Cash Fund Interest <sup>12</sup>	8120							D to take the control of the control		
Transfer Among Funds	8130	0	0		0			0		
Transfer of interest	8140	0	0	the state of the contract of the state of th		0				
Transfer from Capital Project Fund to O&M Fund	8150	St. of the state o	values transcomments on all regularization deprivate the set of the		•	D	0 0		The state of the s	
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to	<del></del>									
O&M Fund 4	200									
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds	ls R170									n and spare states—philips and different elementary in an extra massive.
to Debt Service Fund	2									
Taxes Pledged to Pay Principal on Capital Leases	8410	To develope and develope management of the develope of states and states and	de distribute et de miserale de communications quant a actuale assaultura Aprique.				the state of the s			
Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420			- 1/8/9			And the state of t			
Other Revenues Pledged to Pay Principal on Capital Leases	8430						delicio de calença gen agranda dele cale de proprio generalmenta del compressione del compr			
Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440	0	488,720							
Taxes Pledged to Pay Interest on Capital Leases	8510		Asserted Workers, Sub-hands compage Apparel (to the Adults delinearing an asserted workers).				And the control represents to the first that the control of the co			
Grants/Reimbursements Pledged to Pay interest on Capital Leases	8520		Annual management of the first of the formatter to the first containing at a face of the containing at a face of the first containing and the face of the face of the first containing and the face of the first containing and the face of the first containing and the first containin				of transfer of transfer greet or an Anna Salamajan Api (Apingaja) or an and an analysis of the annalysis of			
Other Revenues Pledged to Pay Interest on Capital Leases	8530	The first of the first first first and the first control of the first of the first f					makers alone above these ships a set of the continuous respective to a set of the continuous respective to the set of the set of the continuous respective to the set of the			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540	0	0				0			
Taxes Pledged to Pay Principal on Revenue Bonds	8610	The first control of the control of	Analysis in a state of the facility of the fac				And to the state of the state o			
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620		This is the first the second state of the second sec							
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630		Management and the second seco							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	9640	0	2,265,000							
Taxes Pledged to Pay Interest on Revenue Bonds	8710		The state of the s							
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720		According Agency of the Section Community Company of the Section Sec							
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730		A grantering of the control of the c							
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	682,696				Maria Maria pin			
Taxes Transferred to Pay for Capital Projects	8810		a fulfillation of children and provided and constraints of the children when present an ex-				g de la grande de			
Grants/Reimbursements Pledged to Pay for Capital Projects	8820		or it compares the destination follows declarated an element op up property part is a commence of the compares							
Other Revenues Pledged to Pay for Capital Projects	8830		The second day district that the first that the second day of the							
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	A country of the coun							an analondia
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0			0	0			
Other Uses Not Classified Eisewhere	8990	0		0	0	0	The second secon	The second secon		
Total Other Uses of Funds	a district court	0	3,436,416	0	0	0	Commence of the state of the st			And the second s
Total Other Sources/Uses of Funds		530,713	(3,436,416)	3,436,416	0	O		0		The state of the s
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	0	(1,257,792)	1,448,254	547,036	(726,492)	368.572	(6.636.358)	12 216	entreprisement stage i eller dette kryptigke grippe gromment entreprisement stage i eller dette kryptigke grippe gromment	
Fund Balances - July 1, 2014		50,305,789	9,412,822	1,980,320	3.516.919	1.946.869	19 416 644	6 262 708	, ,	
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		WHITE AND REALISABLE Assumed names, names agrees/agus name y 1950; tilly 100 do double				repairment manufactures are shown in the case of commentum responses		00010		respectively department for the first of the
Fund Balances - June 30, 2015		49,047,997	10,861,076	2,527,356	2.790.427	2.315.441	12 780 286	R 275 014	C	

# STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

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			(10)	(20)	(30)	(40)	0 2		-	2	×
			(2)	(40)	(00)	(40)	(50) Municipal	(09)	(70)	(80)	(06)
2	Description	# #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/RI	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)					William Colombia (No. 1997) and the Colombia					
	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY			And the second s			And the second s		to the state of th	the first objective and descriptions and appropriate to the second	
5 Designated Purpo	Designated Purposes Levies (1110-1120) 7		90 676 919	18 BBA B10	707 000 6	277 770 0	middle on the cases was believe or the cases of the case of the		with the first property and a second community of party and and an account		
6 Leasing Purposes Levy 8	S Lew	1130		סוסיים	In /'nne's	3,6/4,413	1,135,909	0	0	0	
Special Education Purposes Levy	n Purposes Levy	1140				•					
8 FICA/Medicare O	FICA/Medicare Only Purposes Levies	1150				<b>D</b>	0	0			
Area Vocational C	Area Vocational Construction Purposes Levy	1180		•	•		1,692,848	do made consequence in cast duchos and superior proper days of strate decisions and de-			
Summer School Purposes Levy	Purposes Levy	1170	0					0			
Other Tax Levies	Other Tax Levies (Describe & Itemize)	180	> 0			The same company was a sample of the same of the	alles copyrights oppose to the ob-	and the state of t	the first product of the product of	The state of the s	
2 Total Ad Valoren	Total Ad Valorem Taxes Levied By District	3	90 878 919	12 004 240	000 0	0		0	0	0	and the second special control of the second
3 PAYMENTS IN LIEU OF TAXES	OF TAXES		6,0,0,00	0,004,010	3,900,707	3,874,413	2	0	0	0	A STATE OF THE PARTY OF THE PAR
_	dene Tax	4240		And the state of t	and the second s	A contract of the contract of		Million de Charactery — my sees manter million is quick among a spring of datum			
	Payments from Local Housing Authorities	1330	0 0	0 0	0	0	0	0	0	0	
		1220	0	0	0	0	0	0	0	0	
7 Other Dayments in	Other Devine to Let of Taxes (Condition to the control of the cont	1230	2,234,683	0	0	0	230,159	0	0	C	and the same of th
_	Total December in Lieu of Laxes (Describe & Remize)	1290	0	0	0	0	0	0	0	0	
_	In Lieu of laxes		2,234,683	0	0	0	230,159	0	0		
NOILION											and the second s
	Regular - Tultion from Pupils or Parents (in State)	1311	0								
Regular - Tultion I	Regular - Tultion from Other Districts (In State)	1312	0								
Regular - Tuition I	Regular - Tultion from Other Sources (in State)	1313	0								
Regular - Tuition 1	Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tu	Summer Sch - Tuition from Pupils or Parents (in State)	1321	363,797								
Summer Sch - Tu	Summer Sch - Tuttlon from Other Districts (In State)	1322	0								in Anthony
Summer Sch - Tu	Summer Sch - Tuitlon from Other Sources (In State)	1323	0								
Summer Sch - Tu	Summer Sch - Tuitlon from Other Sources (Out of State)	1324	0								
CIE - Tuition fron	CIE - Tuition from Pupils or Parents (in State)	1331	0								
CTE - Tuition from	CTE - Tuition from Other Districts (in State)	1332	0								
CTE - Tultion from	CTE - Tultion from Other Sources (in State)	1333	0								
CTE - Tuition from	CTE - Tuttion from Other Sources (Out of State)	1334	0			***************************************					
Special Ed - Tuttic	Special Ed - Tuition from Pupils or Parents (in State)	1341	0								
Special Ed - Tultic	Special Ed - Tultion from Other Districts (in State)	1342	1,900								
Special Ed - Tultio	Special Ed - Tultion from Other Sources (in State)	1343	0								
Special Ed - Tuitio	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
Adult - Tuition fron	Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition fron	Adult - Tuition from Other Districts (In State)	1352	0								
Adult - Tuitlon fron	Adult - Tuitlon from Other Sources (In State)	1353	0								
Adult - Tuition fron	Adult - Tuition from Other Sources (Out of State)	1354	0			State and an extension of the state of the s			********		
Total Tultion			365,697								
TRANSPORTATION FEES	EES		70 90		NG-02-02 2-4						
Regular - Transp F.	Regular - Transp Fees from Pupils or Parents (in State)	1411				C	Supposed (	tempero ali s			
Regular - Transp F	Regular - Transp Fees from Other Districts (In State)	1412			era frence	0 0	***************************************				
Regular - Transp F	Regular - Transp Fees from Other Sources (In State)	1413		man yay a		0 0					Monday ( to
Regular - Transp F	Regular - Transp Fees from Co-curricular Activities (in State)	1415				0 0	of Autorition		The feet of		
Regular Transp Fe	Regular Transp Fees from Other Sources (Out of State)	1416		P			of the substitution of		4 100010 1000		
Summer Sch - Tra	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421	radella ler	e Womprige		0					
Summer Sch - Tra	Summer Sch - Transp. Fees from Other Districts (In State)	1422	***			0 (					
Summer Sch - Tra	Summer Sch - Transp. Fees from Other Sources (In State)	1423	40 9 100	-00 00 101		0 0		The same			
Summer Sch - Tra	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					**** 44 v
CTE - Transp Feet	CTE - Transp Fees from Pupils or Parents (in State)	1431		manus fracting		0					
OTE TODGE Con	CTE - Transn Fees from Other Districts (In State)					0					

	0	ر	۵	ш	щ	C	-		-	2
		(10)	(20)	(30)	(40)	(20)	(90)	(70)	(08)	¥ 8
	Acct		Onerstione &			Municipal	(2)	2	(00)	(96)
Description	*	Educational	Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
3 CTE - Transp Fees from Other Sources (in State)	1433		A total plantage and the selection of th		The second secon	Social Security	A TOTAL MANAGEMENT OF STREET, AS STREET, STREE	and the second s		ox Sellety
	1434									
5 Special Ed - Transp Fees from Pupils or Parents (in State)	1441									
6 Special Ed - Transp Fees from Other Districts (In State)	1442									
	1443									
	1444				9 6					
	1451									
O Adult - Transp Fees from Other Districts (in State)	1452									
1 Adult - Transp Fees from Other Sources (in State)	1453				2 0					
2 Adult - Transp Fees from Other Sources (Out of State)	1454				0					
3 Total Transportation Fees	species statements among to spip diffid below. Assumen my A man a									
EAR					A the state of the property of the property of the state					
5 Interest on investments	1510	67.678	14 191	1 888	2 407	0000	007		the distribution of the state o	
6 Gain or Loss on Sale of Investments	1520	0	0	550 997	Det o	000'0	26,408	12,216	0	0
7 Total Earnings on investments		67,678	14.191	552,885	6.497	0 25 6	007 90	0 070	0	0
FOOD SERVICE		CONTROL OF A CONTROL OF THE CONTROL OF T		and the state of t	5	000	20,400	12,216	0	0
9 Sales to Pupils - Lunch	1611	•								
Sales to Pupils - Breakfast	1812									
Sales to Pupils - A la Carte	1613	736 622								
Sales to Pupils - Other (Describe & Itemize)	1614	0								
Sales to Adults	1620	0								
4 Other Food Service (Describe & Itemize)	1690	0								
Total Food Service		736,622								
DISTRICT/SCHOOL ACTIVITY INCOME		Encycle definition for the format of the filter and								
Admissions - Athletic	1711	137,011	Perioditalism in the fact ten-penalties in administrate by a pill, pill of a fill							
Admissions - Other (Describe & Itemize)	1719	416,597	0							
Fees	1720	897,927	0							
Book Store Sales	1730	340,962	0							
Other District/School Activity Revenue (Describe & Itemize)	1790	552,904	0							
i otal District/School Activity Income	Antimophora, Antique Salah Sama chi and America para estimated and selection of the selecti	2,345,401	0							
3 TEXTBOOK INCOME			The state of the s							
Rentals - Regular Textbooks	1811	527,593					data da			
Rentals - Summer School Textbooks	1812	0								
Rentals - Adult/Continuing Education Textbooks	1813	0		***	ren e mono n					
Rentels - Other (Describe & Itemize)	1819	232,035								
Sales - Regular   extbooks	1821	0		rigit to refrancisco.						
Sales - Adult/Continuing Education Textbooke	1022	0 0			arris da pau					
Sales - Other (Describe & Itemize)	1820									•
Other (Describe & Itemize)	0201									
Total Textbook Income	OBDI	759 628	W Val W Real							
OTHER REVENUE FROM LOCAL SOURCES	The same of the sa	o made			**************************************		to with Lampace			
Rentals	1910	0	260.941	ordenik i Vange	Ad Magazine	- white free				
Contributions and Donations from Private Sources	1920	58,955	0	0	0	C	C	c	•	
Impact Fees from Municipal or County Governments	1930	42,263	0	0	0	0	0 0	0 0	0 0	0 0
Services Provided Other Districts	1940	0	0		0	and definitions and the second second as the second				And the second s
	1850	206,955	0	0	0	0	0			
	1980	433,669	0	0	0	0	0	10	0 0	
1 Drivers' Education Fees	1970	469,589								0
-	1980	136,445	0	0	0	0	0	A second	0	the state of the s
3 School Facility Occupation Tax Proceeds	1983			0		A 18 - 18 - 18 A 18 A 18 A 18 A 18 A 18	The same of the sa		,	)

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		(10)	(20)	(30)	(40)	(50)	(09)	(04)	(80)	(06)
Description	# #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
Payment from Other Districts	1991	0	0	0	<u> </u>	Social Security	•	a state a		Company of the Compan
Sale of Vocational Projects	1992	0	AND THE PROPERTY OF THE PROPER		delegations were in the annual section of the propagation are community to the		Action of several since describes the action of the second			
Other Local Fees (Describe & Itemize)	1993	0	0	0	0	C C C C C C C C C C C C C C C C C C C	C		•	- experimental control of the contro
Other Local Revenues (Describe & Itemize)	1889	91,153	98,748	0	0	0	0	C		
Total Other Revenue from Local Sources		1,439,029	359,689		0	0	0	0		0 0
Total Receipts/Revenues from Local Sources	1000	98,625,657	17,258,490	4,453,592	3,880,910	3,062,284	26.408	12 216		
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)					And the second s					
Flow-through Revenue from State Sources	2100	C	0		the second secon		general manufacture of the first second control of	mary or the same of the same o	And other languages and the second se	
Flow-through Revenue from Federal Sources	2200				0	0				
Other Flow-Through (Describe & Itemize)	2300	0 0	0 0		0	0				
Total Flow-Through Receipts/Revenues from One District to Another District	other 2000	0	O Comment of the comm			O Comment many many many				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)	College Annual Colleg	Annagement and a state of the s			1.00					
UNRESTRICTED GRANTS-IN-AID	spirit washing a weaken per spiriture as the		and the second s	And the state of t		a constant of the constant of	The state of the s		white make to a supplement of the supplement of	A part of the state of the stat
General State Aid- Sec. 18-8.05	3001	4.413.297	U							THE RESIDENCE OF THE PARTY OF T
General State Aid - Hold Harmless/Supplemental	3002	0	0	0					0	0
Reorganization incentives (Accounts 3005-3021)	3005	0	0	0	0 0	0 0				0
Other Unrestricted Grants-in-Ald from State Sources (Describe & Itemize)	3088									0
Total Unrestricted Grants-In-Aid	The second second	4 413 297	0 0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID					<b>n</b>		3		0	0
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	882 905								
Special Education - Funding for Children Requiring Sp ED Services	3105	784.633			0 0					
Special Education - Personnel	3110	833,955	0							
Special Education - Orphanage - Individual	3120	145,537			0 0					
Special Education - Orphanage - Summer Individual	3130	0			0					
Special Education - Summer School	3145	10,312			0 0					
Special Education - Other (Describe & Itemize)	3188	0	0		0					
Total Special Education		2,657,342	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)		with the delayer or and a single of the confidence of the confiden	modernia deleta deleta essenziario deleta esperando deleta deleta deleta deleta deleta deleta deleta deleta del		en exementy of a familiar symmetric fluctuation can majority version and surveys version and surveys and a survey of the survey					
CTE - Technical Education - Tech Prep	3200	0	0			c				
CTE - Secondary Program Improvement (CTEI)	3220	163,948	0			0				
CTE - WECEP	3225	0	0			0 0		Magazinin - mar		
CTE - Agriculture Education	3235	0	0			0		Province of the Control of the Contr		
CTE - Instructor Practicum	3240	0	0			0	telening ger up	V- V		of one of the other of the othe
CTE - Student Organizations	3270	0	0			0				
CTE - Other (Describe & Itemize)	3289	12,579	0			0				
i otal Career and Technical Education	The same of the sa	176,527	0			0				
BILINGUAL EDUCATION		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				1	terr - Flavourina			
Bilingual Ed - Downstate - TPI and TBE	3305	97,252				O	en desearche a	1000 m to		
Total Bilingual Ed	3310	0 07 262				0				
State Free Linch & Breakfast	0000	44 404				0	Makeing is tooli at			
School Breakfast Initiative	3365	1,404	0				p Spycill (p. Collecti			
Driver Education	3370	325.126	0							
Adult Ed (from ICCB)	3410	0	0	0	0	The second of th			make the september of t	And the second of the second of the second
					•	>	>		0	

	Ф	ပ	_	ш	L	C	I	_	-	2
		(10)	(20)	(30)	(40)	2	1007	- !		¥
	Acct		Operations &	(22)	(04)	(ou) Municipal	(09)	(70)	(80)	(06)
Describation	*	Educational	Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
F			manufacture of district the property of the same and the same and	of the state of th		Social Security	the same and the s		Va	Control of the Contro
	3500	0	0		97 973					
	3510	0	0		1 457 838					
,	3589	0	0		0					
14 Total Transportation		0	0		1.555.811	0				
Leaming Improvement - Change Grants	3610	0.	with the state of							
Scientific Literacy	3660	0	0							
	3695	725.943	by commonweaping to addition-shours are strategy appending A do consider representation and extension of confidence for spectrometers		0					
Early Childhood - Block Grant	3705	0	0		0 0	And the second control of the second				
	3715	0	>							
	3720	The second section of the second section is a second section of the second section of the second section is a second section of the section of								
	3725				0	And the second s				
	3778	> 0			0	a e e e e e e e e e e e e e e e e e e e				and the same of
	2700					0				
	2767				0	0				
	2/0/2	0 0	Acres data consider an experience of the second construction of the second	the statement of this feet and the statement of the state	0	0	The state of the s			
Tachodon Tachadon for Change	3//2	0	0	0	0	0	0			
	3/80	0	0	0	0	0	0			0
Extended Longing Operationalism	3815	0			0	of provinces and the state of t	y salling thirtie). I defreem na anna colone very greep crossing the life is			The second secon
Learned Learning Opportunites - Summer Bridges	3825	0			0				,	
IIII asii uciule Improvements - Planning/Construction	3920		0				0			
Other Berlidge Personal Control of the Control of t	3825	WHEN THE PRINT SHEET, MANUAL PRINTS AND ADDRESS OF THE PRINTS AND ADDR	0				0			
Total Desidated Courts in Ald	3888	6,232	0	0	0	0	0	0	0	
Total Descripts from Outs S		3,999,906	0	0	1,555,811	0	0	0	0	
Total Receipts from State Sources	3000	8,413,203	0	0	1,555,811	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	L GOVT	Australia apala stapining dinas dipinast umm	the state of the s		Approximate design of the second control of	make programme on the commensuration and that the programme designation of			Positiva salemin is an implicits on London in the Americanova.	
Federal Impact Aid	7007			Marie dependentalment material popularies service e primite despota			The state of the s			
Other Unrestricted Grants-In-Aid Received Directly from the Earl Court	400	0	0	0	0	0	0	0	0	0
(Describe & Itemize)	200	C	c	c	C	(			The state of the s	
Total Unrestricted Grants-In-Ald Received Directly					0		9	0	0	0
from the Federal Govt		0	0	0	0	0	0	C	c	•
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	OVT				and described by the second se	A Company of the Comp		>	D	
Head Start	4045	0								
Construction (Impact Aid)	4050	0	0				0			
MAGNET	4080	0	0		0	C	0 0			
Other Restricted Grants-In-Aid Received Directly from the Federal Govt	4090		the first three properties are supported in the contract of th		A to the country of the contract of the contra					The second secon
Total Restricted Grants in Aid Benefited Disactive Secure Endows Committees C		0	0		0	0	0			0
		C	C			•	4			
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU						0	0			0
THE STATE	manufacturing the first of the second									
TITLE VI										
Title VI - Innovation and Flexibility Formula	4100	0	0		0	0				
Title VI - District Projects	4105	0	0		0	0				
Title VI - Rural Education Initiative (REI)	4107	0	0		0	0				
	4189	0	0		0	0				
Total Title V		0	0		0	0				
FOOD SERVICE						CONTROL OF A CONTR				
Breakfast Start-Up Expansion	4200	0				0				
National School Lunch Program	4210	821,923				0				

#### STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015

A	В	O	٥		ш	ď		-		
		(10)	(20)	(30)	(40)	(90)	(80)	(02)	1007	¥   3
:	Acct		Onerations &			Municipal	(20)	(o)	(80)	(06)
Description	*	Educational	Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
School Breakfast Program	4220	120 572	Aller administration of a color of the color			Social Security				& Safety
Summer Food Service Program	4225	0				0				
Child Adult Care Food Program	4226	0								
Fresh Fruits & Vegetables	4240	0				2				
Food Service - Other (Describe & Itemize)	4289	0				The state of the s				
Total Food Service		942,495				0				
TTLE!		Spirite i politico principio recent establisti della d				The state of the second				
Title I - Low Income	4300	704.864	C		0	C				
Title 1 - Low Income - Neglected, Private	4305	0	0		0	0				
Title I - Comprehensive School Reform	4332	0	0		0 0	0 0				
Title I - Reading First	4334	0	C		0 0					
Title I - Even Start	4335	0	0		0 0	0 0				
Title I - Reading First SEA Funds	4337	0	0		0 0	0 0				
Title I - Migrant Education	4340	0	0		0	0 0				
Title I - Other (Describe & Itemize)	4389	0	0		0	0 0				
Total Title I		704,864	0		0	0 0				
TILEIV					And the state of t					
Title IV - Safe & Drug Free Schools - Formula	4400	O	C		As any one of the second secon					
Title IV - 21st Century Comm Learning Centers	4421	0	0		0 0	0 0				
Title IV - Other (Describe & Itemize)	4499	0	0		0	o c				
Total Title IV		0	0		0	0 6				
FEDERAL - SPECIAL EDUCATION			The first section is a fact of the first section of							
Fed - Spec Education - Preschool Flow-Through	4600	C				The state of the s				
Fed - Spec Education - Preschool Discretionary	4605	0 0	0 6			0 0				
Fed - Spec Education - IDEA - Flow Through	4620	0	0 0			0	orlesse so so.			
Fed - Spec Education - IDEA - Room & Board	4625	470.286	0		0 0		the side photos			
Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0 0	on money			
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0 0					
Total Federal - Special Education		470,286	0		0	0				
CTE - PERKINS										
CTE - Perkins - Title IIIE - Tech Prep	4770	93,727	0			C				
CTE - Other (Describe & Itemize)	4799	0	0							
Total CTE - Perkins		93,727	0			0				
Federal - Adult Education	, 4810	10	0			0				
ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		C	•
ARRA - Title I - Law Income	4851	0	0		0	0				
ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
ARKA - Lite I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
ARRA - INFA - Der B - Deschool	4855	0 0	0	0	0	0	0		0	0
ARRA - IDEA - Dari B - Eleventhemen	4000	<b>D</b> (	0	0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4857	0	0 0	0 0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861	0 0	0 0	0 0	0 6	0	0		0	0
ARRA - McKinney - Vento Homeless Education	4862	0 0	0	0	0 0	0	0		0	0
ARRA - Child Nutrition Equipment Assistance	4863		0 0		0	0				
Impact Aid Formula Grants	4864	0	0 0	C	c	c	•		The second secon	The second is the special control of the second in the second on the second
Impact Aid Competitive Grants	4865	0	0	0 0	0 6	0			0	0
Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0 0	00			0 0	0
Qualified School Construction Bond Credits	4867	0	0	0	0	0	0 0			
Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0 0
Build America Bond Interest Reimbursement	4889	0	0	12,303	0	0	0		0	0

¥	9	ر	_	Ц	_	פ	T	_	_	_
		(10)	(20)	(30)	(40)	(20)	(80)	1027	200	100
					(2.1	Municipal	(00)	(0.)	(00)	(30)
Description	# #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
ARRA - General State Ald - Other Govt Services Stabilization	4870	0	0	0	0			and the second s		
Other ARRA Funds - II	4871	0	0	0					0	
Other ARRA Funds - III	4872	0	0				2 0		0 (	
Other ARRA Funds - IV	4873	0	0	0				-		0
Other ARRA Funds - V	4874	0	0					1		And the state of the state of the speciments of the state of the state of
ARRA - Early Childhood	4875	0	0	0				ana di salah s		0
Other ARRA Funds VII	4876	0	0	0	0 0			4		the depth of the collection of the second se
Other ARRA Funds VIII	4877	0	0	0	0 0			D d	0	0 0
Other ARRA Funds IX	4878	0	0	C						with the same and
Other ARRA Funds X	4879	0	0	0	0					0 6
Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0 0	0			
Total Stimutus Programs		0	0	12.303	0	0				
Race to the Top Program	4901	0	Action of the company		modelli dilinera elemente de la companya de la comp	many de la construction de destroy and attention describe professionals and action described	Appropriate darkgains for this huserum effects on and	100		
Race to the Top - Preschool Expansion Grant	4802	0	0		0					
Advanced Placement Fee/International Baccalaureate	4904	0	0			A distribution of distribution and the state of the state				
Title III - Immigrant Education Program (IEP)	4905	0			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4809	209'09				And the state of t				
Learn & Serve America	4910	0			0	Service and the Service and Se				
McKinney Education for Homeless Children	4920	O	0		0	The second secon				
Title II - Eisenhower Professional Development Formula	4930	0	0		0	The second secon				
Title II - Teacher Quality	4932	125,532	0		0	0				
Federal Charter Schools	4960	And the control of th	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	102,217	0		0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	163,839	O THE PERSON NAMED IN COLUMN N		0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4989	290,983	Company of the same of the sam		0	the state and the state of the	0			
Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		2,954,550	0	12.303	0			_1.		
Total Receipts/Revenues from Federal Sources	4000	2,954,550	0	12.303	0	0				
Total Direct Receipts/Revenues		100 003 440	47 250 400	100 000			D		9	
		014,000,001	17,230,490	4,405,695	5,436,721	3,062,284	26,408	12.216	c	_

Part				3	נ	_	9	1	_	_	2	-
		ı		(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	1
1100   1100	Description	Funct #		Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination	Total	Budget
110   110	10 - EDUCATIONAL FUND (ED)											
The change   The	ASTRUCTION (ED)								$v_{ij}$ , and the elementary constraints and the constraint of the $v_{ij}$	the edition of the city and distribution on earth pressure and the city of the		the first of the f
11   12   12   13   13   13   13   13	Regular Programs	1100	41,093,762	8,138,694	1,230,228	687,521	0	40,081	0		51 190 286	51 354 062
1.00   1.00	Tutton Payment to Charter Schools	1115			0			The second secon		>	00,00	706'+00'10
The properties of the properti	Pre-K Programs	1125	0	0	0	0	0	0	0	C	0 0	0
Part	Special Education Programs (Functions 1200-1220)	1200	9,535,471	1,501,115	1,107,857	111,110	12,589	4,829,493	0	0	17.097.635	16 578 643
minute programme in control	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	667 336
time         1,437         0         0         0         0         1,437           time         1,500         0         0         0         0         0         1,437           and         1,500         1,000         2,000         0         0         0         0         1,459           and         1,500         2,000         2,000         0	Remedial and Supplemental Programs K-12	1250	1,034,566	231,773	86,583	41,792	0	0	0	0	1,394,714	1.516.362
1.00   1.00	Adult/Confining Education Programs	12/5	0	1,437	0	0	0	0	0	0	1,437	0
material         100         4,200,508         20,000         6,606,508         17,534         7,534         7,534         7,534         7,534         0,000         0	OTH Programs	1400	0 000	0 00	0	0	0	0	0	0	0	0
The state of the s	Inferechalactic Drygome	1400	865,302	000'9	460,538	127,345	76,352	0	0	0	874,593	778,564
The color of the	Summer School December	1300	4,206,520	731,35/	698,897	372,285	10,708	113,556	0	0	5,633,323	5,669,919
Control Programs   Control Pro	Giffad Programs	1850	383,206	12,314	0	5,160	0	0	0	0	400,680	433,183
Control   Cont	Driver's Education Programs	1700		2 0	0	0	0	0	0	0	0	0
1,000,000,000,000,000,000,000,000,000,0	Bilingual Programs	3 5	072 447	0 27.00	0	0	0	0	0	0	0	0
Proper light   Prop	Truant Alternative & Optional Programs	4000	27.2,117	00,700	22,954	13,121	0	0	0	0	1,094,980	1,187,770
Programme Preck Tuttkon   Figs   Fi	Pre-K Programs - Private Tuition	1010	184,150	996,996	32,662	30,338	0	479,754	0	0	1,261,211	977,477
Programs Pcr2- Product Tublicon   1912   Programs Pcr2- Product Tublicon   1914   Programs Pcr2- Product Tublicon   1915	Regular K-12 Programs - Private Tuition	1011						0			0	0
Programs Pro-K. Threster Tubles   1914   1	Special Education Programs K-12 - Private Tuition	1912						0			0	0
Programme K-C12 - Princip Tulisty   1915	Special Education Programs Pre-K - Tuition	1913						0 0			0	0
Properties Private Tublicon   1915   Properties Private Tublicon   1916   Properties Private Tublicon   1918   Properties Private Tublicon   1918   Private Tublicon   1920	Remedial/Supplemental Programs K-12 - Private Tuition	-									0	0
1919   1919	Remedial/Supplemental Programs Pre-K - Private Tuittor							0 0			0	0
1917   1918	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
1918   1918	CTE Programs - Private Tuition	1917						0			0 0	0
1920   1920	Interscholastic Programs - Private Tuition	1918		,				0		1	0 0	
1920   1920	Summer School Programs - Private Tuition	1919						0			0 0	0 0
Orange Ed Programs - Private Tublicon         1922   1922         Annial Ed Programs - Private Tublicon         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922         1922   1922 <t< td=""><td>Cilitad Programs - Private Lutton</td><td>1920</td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td>0</td><td></td></t<>	Cilitad Programs - Private Lutton	1920						0			0	
1922   1922	Totals Allement of Land Allement of Land	1						0			0	0 0
VUPILS         17000         30,024,491         10,285,434         3,639,729         1,386,672         99,649         5,482,884         0         0         78,346,859           VIPILS         AIX Services         210         36,000         <	Hudring Alternative/Optional Ed Progras - Private Lutton	Ť				The state of the s		0		İ	0	0 0
with Servicess         2110         36,000         0         0         0         0         0         36,000           and Servicess         2120         3373,335         395,457         1,028         51,835         0 </td <td>lotal instruction</td> <td>1000</td> <td>58,062,491</td> <td>10,295,434</td> <td>3,639,729</td> <td>1,388,672</td> <td>99,649</td> <td>5,462,884</td> <td>0</td> <td>0</td> <td>78,948,859</td> <td>79,164,216</td>	lotal instruction	1000	58,062,491	10,295,434	3,639,729	1,388,672	99,649	5,462,884	0	0	78,948,859	79,164,216
2110         36,000         0         0         0         0         0         36,000           2120         3,573,335         395,487         1,028         51,835         0         0         0         0         3,600           2130         572,715         64,276         1,028         51,835         0         0         0         0         665,030           2140         190,914         14,907         0         0         0         0         0         0         0         266,821           2150         121,213         12,634         0         0         0         0         0         0         0         266,821           2160         4,294,177         487,334         20,906         59,996         0 </td <td>SIDBOOT SERVICES (EU)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Actions and Action of Service Senance is made spain in the commentation of the comment</td> <td>ellingth were pe a remarks of an error among question to</td> <td>the state of the s</td> <td>The second secon</td> <td>Mark for reconstruction and property and the property of the p</td>	SIDBOOT SERVICES (EU)							Actions and Action of Service Senance is made spain in the commentation of the comment	ellingth were pe a remarks of an error among question to	the state of the s	The second secon	Mark for reconstruction and property and the property of the p
210         385,000         0         0         0         0         36,000           210         3,373,335         395,467         1,028         51,835         0         0         0         0         382,000           2130         3,373,335         395,467         1,028         51,835         0         0         0         0         0         0         3,821,655         3         3         3         2         3         2         3         2         3         2         3         2         3         2         3         2         3	Attendance & Social Mork Conjune	0440	466			Marie operations and option to planting and an extension of the second s						
2130         315,435         315,435         1,028         51,835         0         0         0         0         3,27,4,535         315,456         132         31,835         0         0         0         0         0         665,030         321,655         3         3         3         321,655         3<	Guidance Services	2430	36,000	0	0	0	0	0	0	0	36,000	42,000
2140         190,814         14,907         15,076         8,161         0         0         0         0         665,030           2150         121,21         12,694         0         0         0         0         0         205,821           2150         121,21         12,694         0         0         0         0         0         133,907           2180         4,294,177         487,334         20,906         59,996         0         0         0         0         133,907           2210         2180         20,618         302,383         215,701         2,670         932         0         0         4,862,413         5,862,725           2220         1,638,683         244,182         8,563         971,297         0         0         0         0         4,862,725         2,862,725           2230         1,530,683         24,182         38,665         1,308,244         2,670         932         0         0         0         0         272,321         272,321           2200         2,071,528         294,870         386,651         1,308,244         2,670         932         0         0         0         0         2,014,895	Health Services	2130	5,575,745	395,457	1,028	51,835	0	0	0	0	3,821,655	3,924,840
2150         1217.13         17.507         0         0         0         0         0         205.821           2180         2180         0         0         0         0         0         0         133.907           2180         4.284,177         487,334         20,306         59,996         0         0         0         0         4,862,413         5           2210         357,544         50,619         302,383         215,701         2,670         932         0         0         4,862,413         5           2220         1,638,683         244,182         8,653         971,297         0         0         0         0         2,862,725         2         2           2220         1,538,683         244,182         8,653         971,297         0         0         0         0         2,862,725         2         2           2220         1,538,683         24,182         1,308,244         2,670         932         0         0         2,73,321         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2 <td>Psychological Services</td> <td>2140</td> <td>190 914</td> <td>14 907</td> <td>0/0/2</td> <td>8,161</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>665,030</td> <td>674,594</td>	Psychological Services	2140	190 914	14 907	0/0/2	8,161	0	0	0	0	665,030	674,594
2190         4,294,177         487,334         20,906         59,906         0         0         0         0         0         0         133,907           2100         4,294,177         487,334         20,906         59,906         0         0         0         0         0         4,862,413           2210         387,544         50,619         302,383         215,701         2,670         932         0         0         0         4,862,413           2220         1,630,683         244,182         8,563         971,297         0         0         0         0         2,670         932         0         0         2,682,725         0         0         2,682,725         0         0         2,682,725         0	Speech Pathology & Audiology Services	2150	121.213	12,594	0	0 0	0 0	O Control of the Cont	0	0	205,821	186,958
210         4,294,177         487,334         20,906         59,996         59,996         0         <	Other Support Services - Pupils (Describe & Itemize)	2180		100,2	0	0 0	0 0	O	0	0	133,907	283,363
2210         357,544         50,619         302,383         215,701         2,670         932         0         4,862,413           2220         1,638,683         244,182         8,563         971,297         0         0         0         0         2,862,725           2230         75,301         69         75,705         121,246         0         0         0         0         2,72,321           2240         2,071,528         294,870         386,651         1,308,244         2,670         932         0         0         4,064,885           2310         8,177         643         250,555         1,368         0         42,227         0         0         261,966           2330         1,666,221         301,323         127,507         34,649         0         42,227         0         0         261,966           2380         1,547         0         0         0         0         0         0         2,111,97           2300         1,615,945         301,966         384,730         79,865         0         0         0         0         0         0         0         0         0         0         0         0         0 <t< td=""><td>Total Support Services - Pupils</td><td>2100</td><td>4,294,177</td><td>487.334</td><td>20 906</td><td>50 096</td><td>0 0</td><td>0 0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	Total Support Services - Pupils	2100	4,294,177	487.334	20 906	50 096	0 0	0 0	0	0	0	0
2210         357,544         50,619         302,383         215,701         2,670         932         0         929,849           2220         1,638,683         244,182         8,563         971,297         0         0         0         0         2,862,725           2230         75,301         69         75,705         121,246         0         0         0         272,321           2240         2,071,528         294,870         386,651         1,308,244         2,670         932         0         0         4,064,885           2310         8,177         643         250,555         1,368         0         42,227         0         0         261,966           2330         1,547         0         6,668         43,848         0         0         0         0         0         2,111,927           2380         0         0         0         0         0         0         0         0         25,063           2380         0         0         0         0         0         0         0         0         0         2,111,927           2300         1,615,945         301,966         384,730         79,865         0	SUPPORT SERVICES - INSTRUCTIONAL STAFF					200			0	Option and interest states described in the contract to the co	4,862,413	5,111,755
2220         1,638,683         244,182         8,563         971,297         0         0         0         0         0         29,8483           2230         75,301         69         75,705         121,246         0         0         0         0         272,321           2200         2,071,528         294,870         386,651         1,308,244         2,670         0         0         0         0         272,321           2310         8,177         643         250,555         1,368         0         1,223         0         0         261,966           2330         1,547         0         6,668         43,848         0         42,227         0         0         2111,927           2360         0         0         0         0         0         0         52,063           2360         0         0         0         0         0         0         52,063           2360         0         0         0         0         0         0         0         52,063           2360         0         0         0         0         0         0         0         0         0         0	Improvement of Instruction Services	2210	357,544	50,619	302.383	215.701	2 670	030	•	Appropriate the second	4 7 6 6	
2230         75,301         69         75,705         121,246         0         0         0         2,705,475           2200         2,071,528         294,870         386,651         1,308,244         2,670         932         0         0         2,72,321           2310         8,177         643         250,555         1,368         0         1,223         0         0         261,966           2330         1,547         0         6,668         43,848         0         0         0         0         2,111,927           2360         0         0         0         0         0         0         0         52,063           2370         1,545,945         301,986         384,730         79,865         0	Educational Media Services	2220	1,638,683	244,182	8,563	971.297		756	0 0	0 0	929,849	965,626
2200   2,071,528   294,870   386,651   1,308,244   2,670   932   0   0   4,064,885   2330   1,506,221   301,323   127,507   2,380   2,380   1,547   0   0   0   0   0   0   0   0   0	Assessment & Testing	2230	75,301	69	75,705	121,246	0	0	0 0	0 0	2,862,725	2,942,929
2310         8,177         643         250,555         1,368         0         1,223         0         261,966           2320         1,606,221         301,323         127,507         34,649         0         42,227         0         0         0         2,111,927           2380         2380         0         0         0         0         0         0         52,063           2380         1,615,945         301,966         384,730         79,865         0	Total Support Services - Instructional Staff	2200	2,071,528	294,870	386,651	1,308,244	67	932	0	0 0	4 ORA 805	317,440
Nices 2310 8,177 643 250,555 1,368 0 1,223 0 0 261,966 Services 2320 1,606,221 301,323 127,507 34,649 0 42,227 0 0 2,111,927 Services 2330 1,547 0 6,668 43,848 0 0 0 0 0 52,083 Z370 0 0 0 0 0 0 52,083 Z370 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SUPPORT SERVICES - GENERAL ADMINISTRATION								The state of the s		Con'too't	4,440,990
2330         1,606,221         301,323         127,507         34,649         0         42,227         0         0         2,111,927           2330         1,547         0         6,668         43,848         0         0         0         0         0         52,063           2370         2370         0         0         0         0         0         0         52,063           dministration         2390         1,615,945         301,966         384,730         79,865         0	Board of Education Services	2310	8,177	643	250,555	1,368	0	1,223	0	0	261 966	435 177
2330         1,647         0         6,668         43,848         0         0         0         0         52,063           2360-         2360-         0         0         0         0         0         52,063           dministration         2300         1,615,945         301,966         384,730         79,865         0         0         0         0	Executive Administration Services	2320	1,606,221	301,323	127,507	34,649	0	42,227	0	0	2.111.927	1 853 297
2380 - 1615,945 301,966 384,730 79,865 0 43,460 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Special Area Administration Services	2330	1,547	0	899'9	43,848	0	0	0	0	52.063	60 100
2300 1,615,945 301,966 384,730 79,865 n 44,445n 0 0 0 0	Tort Immunity Services	2370	0	C	C	C	c	c		White the first state and the state of the s		
	Total Support Services - General Administration	2300	1,615,945	301,966	384,730	79.865	0	43.450	0 0	0	0 405.00	0

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		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	4
Description	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Totaí	Budget
SUPPORT SERVICES - SCHOOL ADMINISTRATION		OWNERS TO THE REST OF THE PARTY WAS TO SEED THE REAL PROPERTY OF THE PARTY OF THE P		The same of the sa	And spirit over the second of the spirit of	front manufactor op. or squared about	The state of the s	- Ambullett	Dallalics	Color Talai Tatalania Innanerinalia del 1901/19	The second secon
Office of the Principal Services	2410	3,953,501	949,650	2,055,356	316.504	10.113	114 847	C	C	700007	
Other Support Services - School Admin (Describe &	2490	926,713	248,129	0	0	0		0 0	0 0	1,6,886.7	81//89//
Total Support Services - School Administration	2400	4,880,214	1,197,779	2,055,356	316.504	10.113	114 847	0 0	0	1,1/4,842	1,246,680
SUPPORT SERVICES - BUSINESS									>	6,5/4,613	8,934,398
Direction of Business Support Services	2510	178,777	41.897	O	O	0	0	C	•		
Fiscal Services	2520	397.420	60.223	195 346	6 820	345 002	0	0 0	0	220,674	220,750
Operation & Maintenance of Plant Services	2540	0	0		670'0	2000	0 0	0 0	0	1,005,581	836,663
Pupil Transportation Services	2550	0		0 0	0	0	0	0	0	0	0
Food Services	2580		0 0	0 001	0	0	0	0	0	0	0
Internal Services	2570		0 0	1,397,739	150,680	0	0	0	0	1,548,419	1,648,000
Total Support Services - Business	2500	576 197	102 120	1 502 005	0 457 300	0	0	0	0	0	0
SUPPORT SERVICES - CENTRAL	200		104,150	C00'C6C'I	Anc'ici	345,963	0	0	0	2,774,674	2,705,413
Direction of Central Support Services	2610	C		0	c	a se a company of the second o					
Planning, Research, Development, & Evaluation Services	1		and the same and a sam			0	0	0	0	0	0
Information Caralone	1	0	0	0	0	0	0	0	0	0	0
Staff Services	7640	3,306	0	85,321	0	0	0	0	0	88,627	95,600
Data Proceedin Services	2660	8,048	2,966	65,824	11,753	0	0	0	0	90,091	106,548
Total Support Services - Central	2800	860 105	113,/62	959,485	422,369	3,524,873	0	0	0	5,867,830	4,809,079
Other Support Cardina (Deported & Hondra)	2000	000	07/011	1,110,630	434,122	3,524,873	0	0	0	6,046,548	5,011,227
Treat Support Services (Describe & Refillize)	7800	0	0	911	0	0	0	0	0	911	80.000
TOTAL COUNTY OF THE PROPERTY O	2002	14,296,256	7,500,797	5,552,269	2,356,040	3,883,619	159,229	0	0	28,750,210	28,417,362
COMMUNIT SERVICES (ED)	3000	2,260	96	17,456	7,472	0	0	0	0	27.284	57.521
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)						The reference of the second se	Andrew systems of the company of the	the control of the co	The state of the second control of the secon		
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110			0			0			•	
Payments for Special Education Programs	4120			1,260,989			1 370 289			0 000	0
Payments for Adult/Continuing Education Programs	4130			0			200			867'160'7	2,691,300
Payments for CTE Programs	4140			37.247			1 387 057			0	0
Payments for Community College Programs	4170			0			100,100,1		and the same of th	1,424,304	1,511,647
Other Payments to In-State Govt. Units (Describe &	4190			The state of the s					Tarana.	0	0
Total Payments to Dist & Other Court Unite				0			0			0	2,110
(in-State)	4100			1 298 236			200 737 0				
Payments for Regular Programs - Tuttion	4210			002,002,1			2,757,326			4,055,562	4,205,057
Payments for Special Education Programs - Tuition	4220								and the same of th	0	0
Payments for Adull/Continuing Education Programs -	4230						P and the same and		one of the state o	0	0
Lukion							0			0	
Payments for CTE Programs - Tuition	4240						0			0	0 0
Payments for Community College Programs - Tultion	4270						0		Anna Anna Anna Anna Anna Anna Anna Anna		, ,
Payments for Other Programs - Tuition	4280						0			0	0 0
Outer Payments to In-State Govi Units	4280						0		manufacture of the state of the	C	0
Total Payments to Other District & Govt Units -Tuition (in State)	4200						the ten were account several for				
Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Special Education Programs - Transfers	4320						9			0	0
							0			0	0

~	20	ပ	0	Ш	ш	ď	ı		-		
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(ann)	
Description	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	<u> </u>	Total	Budget
Payments for CTE Programs - Transfers	4340	MARTINES AND THE PROPERTY OF THE STREET, STREE		CELVICES	Materials			Equipment	Benefits	200	pnager
Payments for Community College Program - Transfers	4370									0	0
Payments for Other Programs - Transfers	4380									0	0
Other Payments to In-State Govt Units - Transfers	4390			C						0	0
Total Payments to Other District & Govt Units -	4300			And the second s						0	0
Downsters (In-State)				0			0			0	C
Total Payments to Other District & Cost Units (Out-or-State)	4400			0			0			0	0
DEBT SEBVICES (SD)	4000			1,298,236			2,757,326			4,055,562	4,205,057
DERT SERVICES (ED)							entre constituente de accesação qui maginto y desentador valoram a quanda de constituente de c			the state of the security of t	
Tax Anticloation Warrants	8440										
Tax Anticipation Notes	5120						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt	5150						0 0			0	0
Total Interest on Short-Term Debt	5100						0 0			0	0
Debt Services - Interest on Long-Term Debt	6200						0 0			0	0
Total Debt Services	9009						0 6			0	0
PROVISIONS FOR CONTINGENCIES (ED)	0009		1							•	<b>o</b> c
Excess (Deficiency) of Receipts/Revenues Over		72,363,007	12,796,327	10,507,690	3,752,184	3,983,268	8,379,439	0	0	111,781,915	111,844,156
Disbursements/Expenditures			the second secon							(1,788,505)	
SUPPORT SERVICES (0&M)	(O&M)						en e	The second section is an appropriate to the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a section in the second section in the section is a section in the section in the section in the section in the section is a section in the section in the section in the section is a section in the s	3	profit dependent memoral property and the second of the se	
SUPPORT SERVICES . PUDE S											
Other Support Services - Pupils (Describe & Itemize)	2190	C	0	Control of the special state o			design of the last of the state		1 1 A A A A A A A A A A A A A A A A A A		
SUPPORT SERVICES - BUSINESS					Control of the contro	5	0	0	0	0	0
Direction of Business Support Services	2510	0	0	0	c	c	C	•	(		
Facilities Acquisition & Construction Services	2530	0	0	0	0 0	0	0	0 0	<b>D</b>	0	0
Operation & Maintenance of Plant Services	2540	567,456	57,532	4,424,792	2.708.429	4 615 611	0 0		0	0	0
Pupil Transportation Services	2550	0	0	0		0		0 0	2	12,373,820	13,093,659
Food Services	2580	and the same that the same and				0 0	0	0	0	0	0
Total Support Services - Business	2500	567,456	57,532	4.424.792	2 708 429	4 615 611	-	0 0		0	0
Other Support Services (Describe & Itemize)	2800	0	0	0	0	0	0			12,373,820	13,093,659
Total Support Services	2000	567,456	57,532	4,424,792	2,708,429	4,615,611	0	0	0 0	12 373 820	13 003 650
COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	12,010,020	eco'ceo'o
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)						The state of the s		The state of the s	and a supplier distinct the supplier of the su	0	O
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	The second secon										
Payments for Special Education Programs	4120			0			0			C	C
Other Demonts to 15 Chara Court 12-11-	4140			0			0			0 0	0 0
(Describe & Itemize)	4180			c			•				
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	0
Total Payments to Other Dist & Govt Units	4000			0		17	0			0	0
DEBT SERVICES (O&M)	9009		12			- 12	The first automatic and the discount of the di		Н	<b>D</b>	Company and the contraction of t
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			C	
Tax Anticipation Notes	5130					-	0			0	0

						0					
	100	(100)	(200)	(300)	(400)	(200)	(009)	(700)		(006)	1
Description	#	Salaries	Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination	Total	Budget
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	and the same of th			The second secon		0			0	
State Ald Anticipation Certificates	5140						0			0 0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0 0	
Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
Total Daht Sandras	5200						0			0	
PROVISIONS FOR CONTINGENCIES (OF M)	0000						0			O TANAMAN OF THE PROPERTY OF T	
Total Direct Disbursements/Expenditures	0000	227 450		100							0
Excess (Deficiency) of Receipts/Revenues/Over		004,100	76c, /c	4,424,792	2,708,429	4,615,611	0	0	0	12,373,820	13,093,659
								and the second s		4,884,670	
30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	de de la construcción de la cons	the first of wheels, and an an analysis of the property of the same in the same			miner rature and managed processors and has true tops in the mineral management of the second state of the	0		the very determinant on the malman is it is the		Topinger in a conference and the spinisher of the second
DEBT SERVICES (DS)	2000			1			And the second s			9	0
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110						0			0	a recent of manual country of the party of the color of t
Comments Demonstrate Demonstrate August Augu	5120						0			0	0
State Aid Anticipation Certificates	5140						0			0	0
Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	
Total Debt Services - Interest On Short-Term Debt	5100									D	
DEBT SERVICES - INTEREST ON LONG. TERM DEBT	2000						0			0	0
DERT SERVICES - DAVMENTS OF BRINGING ON OND	-						1,562,156			1,562,156	1,548,549
TERM DEBT (Lease/Purchase Principal Retired) 11											
DEBT SERVICES - OTHER (Describe & Hemise)	5400						5,762,151			5,762,151	5,790,000
Total Debt Services	2000			> 0			30,968			30,968	000'9
PROVISION FOR CONTINGENCIES (DS)	0009			0			7,355,275			7,355,275	7,344,549
Total Disbursements/ Expenditures				0			7 355 275			1	0
Excess (Deficiency) of Receipts/Revenues Over	And a second						0.7500.		H	0/7'995'/	7,344,549
Usbursements/Expenditures		the anticommunity dead diminister deleteral armogeneous action of the contract				and the second section of the second	the second section of the second section of the second section of the second section of		to a security transfer with their children characters are security to the security of the secu	(2,889,380)	
40 - TRANSPORTATION FUND (TR)											The same of the sa
SUPPORT SERVICES (TR)			A report of the season of the season and the season of the	se sense se atmospo may de dissolação de debatica quantida da po-	-	and the second s	photogram on as as a support on comments on	and a second sec			New years to state and street and
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Describe & Itemize)	2180	26,485	3,303	0	0	0	0	0	0	29,788	36,290
Publi Transportation Services	2550	10000		F 70 1 00 H	100	and the second control of the second control					
Other Support Services (Describe & Itemize)	2800	0	0	0,004,000	10,10	146,628	0	0	0	6,133,425	5,670,620
Total Support Services	2000	46,726	3,303	5,884,855	81,701	146.628	0 0		0 0	0 162 242	0 200 070
COMMUNITY SERVICES (TR)	3000	0	0	0	0	0		0 0	0 0	0,100,210	016'007'0
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)				The state of the s		When, As a give damage of the a value of the day to be desired to the second of the se		A the control of the		9	
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	-			and the second s							
Payments for Regular Programs	4110			0			0		1	0	0
Payments for Special Education Programs	4120			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Daymente for Community College Commune	4140			0			0		*	0	0
Other Payments to In-State Govt. Units	4190			0			0			0	0
(Describe & Itemize)				0			C			C	c
Total Payments to Other Govt. Units (In-State)	4100			0			0			0 0	0

	1		_	ı		c _	ı	_	_	2	-
		(100)	(200)	(300)	(400)	(200)	(009)	(100)	(800)	(006)	_
Description	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination		7
			Benefits	Services	Materials	Capital Outlay		Equipment	Benefits	Total	Budget
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	1			0			0	A to the same bright of the party of the par	And want for the state of the s	C	And an internal transmission of the last o
Total Payments to Other Dist & Govt Units	4000			0			0			C	
DEBT SERVICES (TR)											modeling to the commentation of a comment of the co
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
lax Anticipation Warrants	5110	0					0			0	was a definite a sun
Compacts Described Test Test Authorities		o i					0			0	
Colputate Personal Prop. Repl. 1 ax Anticipation Notes		21.					0			0	
Other Interest on Short-Term Debt (Describe & Hermite)							0			0	0
כמוכן שיימייסני כון כיניסור ו מיוון במתו (במפתוחם מי ונפוווועדם)							0			0	magnetic to the state of the st
Total Debt Services - Interest On Short-Term Debt	6100	6					_			(	
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0 0	0
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-	IG. 5300									0	
TERM DEBT (Lease/Purchase Principal Retired) 11							c			•	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
Total Debt Services	-									0	
ROVISION FOR CONTINGENCIES (TR)	0009									0	0
Total Disbursements/ Expenditures		46,726	3,303	5,884,855	81.701	146.628	C	0		070	0
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures								2		0,163,213	5,706,910
		and the second special party and process to the second sec	the state of the s			Annual An	- Committee of the comm		the state of the december of the state of th	(726,492)	
50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FIIND (MR/SS)	CURITY								and the same desired desired and the same of the same of the same desired and the same desire		
VSTRUCTION (MR/SS)		principal and the professional and the profession of the profession and the profession an			the ministration with the translated as expediently representation	the state of the s		V commence and the contract of			
Regular Programs	1100		752 50B								
Pre-K Programs	1125	10	0							752,508	828,500
Special Education Programs (Functions 1200-1220)	1200		493,047							402 047	17,000
Special Education Programs - Pre-K	1225	10	17							120,041	26,000
Remedial and Supplemental Programs - K-12	1250	<b>C</b> 1	151							151	18 000
Kemedial and Supplemental Programs - Pre-K	1275		1,045							1,045	30,000
Additive onlineing Education Programs	1300		0	***************************************				000000000000000000000000000000000000000		0	0
Interscholastic Programs	1800		6,198							6,198	10,300
Summer School Programs	180	.   -	153,013							153,013	167,300
Gifted Programs	1650	1-	0,0							9,751	6,100
Driver's Education Programs	1700		0							0	0
Bilingual Programs	1800		0							9 0	0
Truants' Alternative & Optional Programs	1900		1,550							7	0 000
Total Instruction	1000		1,417,280							1 417 280	2,000
UPPORT SERVICES (MR/SS)	2000		And the second s								Joy't Co.
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110		2,754							2.754	156,000
Guidance Services	2120		156,466							156,466	40,000
Paychological Sarvices	2130		7,857							7,857	8,600
Speech Pathology & Audiology Services	2150		3,578							3,578	1,800
Other Support Services - Pupils (Describe & Itemize)	2190		8							1,656	3,600
Total Support Services - Pupils	2100		172.311							0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF		Ĭį.								1/2,311	210,000
Improvement of Instruction Services	2210		15.556								\$5 vs. General and 6 to 6 t
Educational Media Services	2220		113,692							15,556	131,200
Assessment & Testing	2230		8,680							113,692	0
Total Support Services - Instructional Staff	2200		137,928							137 028	16,500

		Budget	MANA GREEN BERTHANNESS FROM THE LABORITY OF LABORITY O	148,000	25,200	0	0	0	0	0	0		0 0	0	173,200	495 600	000	12,000	000,100	171.400	14.000		0	0	0 0	185,400	commence of the commence of th	145,000	0	0	4,000	162,000	0	1,385,900	008			0	And the state of t	0	0
×	(006)	Totai	Challen word to go immercially added by	749	165,346	195	0	0	0 0	0	0	C	0 0	0	166,290	41361		13,406	101,424	2.518	86,522	0	102,259	0	0 0	191,299		0	0	253	183 235	183,616	0	1,2/6,211	177	C	0	00	The second secon	0	0
7	(800)	Termination Benefits	The second residence of the second se	-		-		1											9[															11			none .				
-	(200)	Non-Capitalized Equipment																																							
Ŧ	(009)	Other Objects	A resultant of the control of the co																																					0	0 0
O	(200)	Capital Outlay	Addressing program was a plantagement of the control of the contro																																						
щ	(400)	Supplies & Materials										Police - Andrew - Andrew - Andrew -																												rimilmos rain	
Ш	(300)	Services				Bernett etc																																			
۵	(200)	/ee		749	165,346	0		0	0	0	O.	0	0	0	166,290	411,361	13.406	424,767		2,518	86,522	0	102,259	0 0	0	191,299	C		253	128	183,235	183,616	1 276 211	221		0	0	0			
	2	Employee Benefits			16					TO THE PERSON NAMED IN COLUMN								4					THE RESERVE AND ADDRESS.																		
0	(100) (2	Salaries Employ Benef	Administration of the second s		16	The second secon			the colour annual to the data.		delica per compresso que en			Wilding ode Albaman was and				7					The state of the s	a and a selection decree supplying		androman grant quantings y					or contacting addressed manager	Manufacture of Manufacture of Victoria (Control of Victoria of Vic	The second secon	nd midde second secondarys, so that about 1 on tendings on the secondary of the secondary o	A CONTRACTOR OF THE STATE OF TH						
C)	(100)				2320	2361	2362	2383	2364	2365	2368	2367	2368	The sale Allerance and the sale	2300	2410		2400			2520		2540	2560	2570	2600	2610	2820	2630	2640	manufacture and a		2000			4120	4140	4000	- Administrative and the second secon	5110	5120

English   Engl		2	ر	٦	ш	ш	ග	1			١	-
Particularies   Particularie			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	-
State   Stat	Description	Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination		
Impurity	State Aid Anticipation Certificates	2140	And the second s	Benefits	Services	Materials		carer orderes	Equipment	Benefits	lotal	Budget
Part	Other (Describe & Itemize)	5150						0			0	0
National Color   Nati	Total Debt Services - Inferest	2000						0			0	0
Part	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0	01
Control of the Cont	Total Disbursements/Expenditures			2,693,712							The state of the s	0
APPITAL PROJECTS (CP) 3.290 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,693,712	2,980,900
8 G. Hostelses  9 G.	60 - CAPITAL PROJECTS (CP)	-				And the state of t			Personal contents of proper determine to the management of the second of		308,372	and street and street street of the street o
Registries         Security Signature         Security         Security<	SUPPORT SERVICES (CP)	and the same of th	dynamic property of the second				endere date e e de primara vanadojo que proprimara vanado.	gradient a maximum				
Part   Continue Services   2500   0   0   0   0   0   0   0   0   0	SUPPORT SERVICES - BUSINESS									The second secon		and the second s
The Control of National Part   Control of Nati	Facilities Acquisition and Construction Services	2530	0	C	C	C	0000		And the second s			
R DSR 1 cOCYT UNTS (cP) RECORD LINE (SP)	Other Support Services (Describe & Itemize)	2900	0	0	0 0	0 0	0,002,700	0 6	0	0	6,662,766	5,700,000
R. Dist. Coort UNITS (CP)   R. Dist. Coort UNITS (CF)	Total Support Services	2000	0	0	C	0	0 A G B B B B B B B B B B B B B B B B B B		9 6	0	0	0
Part Color Use (pic.stee)   4100   Part Color Use	AYMENTS TO OTHER DIST & GOVT UNITS (CP)		Andrew Committee of Control of Angres of Angre				0,002,700		0	0	6,662,766	5,700,000
Final Fina	PAYMENTS TO OTHER GOVT UNITS (In-State)											
Programs   4120   Programs	Payments to Other Govt Units (In-State)	4100			0						and the statement of th	
Continue	Payments for Special Education Programs	4120			0						0	0
The State of Luting Secretary   1900   190	Payments for CTE Programs	4140			0						0	0
The Color Fulles   4000   Color Fulles   4	Other Payments to In-State Govt. Units (Describe &	4180			0						0	0
NUMBER   SECUCION   SOOO   Control   SECUCION   SOOO   Control   SECUCION   SOOO   Control   SECUCION   SECU	Total Payments to Other Dist & Govt Units	4000			0			0			0 0	
Part	ROVISION FOR CONTINGENCIES (S&C/CI)	0009								II.	>	0 0
Part Part   Pa	Total Disbursements/ Expenditures		0	0	0	0	6.662.766	C	C	c	000000	0
NORKING CASH (VVC)   Secretary (VC)	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					Personal and Advantage of the Control of the Contro			and complete the control of the cont	0	6,662,766	5,700,000
90 - TORT FUND (TF)           Se. General Administration         2364         0	70 - WORKING CASH (WC)							The following was a supplementary to the following the following supplementary to the followi			(2000)	And the second s
State National Market Administration   2361   0   0   0   0   0   0   0   0   0	80 - TORT FUND (TF)							and the state of t	a de deservações de la companiente del companiente de la companiente de la companiente del companiente de la companiente		mpilletin imåkaati eles viteren,antantagip er, impilipitetin skille	and the second s
Self Insurance Fund casion or Workers Occupation Disease         2365         0	SUPPORT SERVICES - GENERAL ADMINISTRATION				and the second s	e de de dans de menter d'emera et emera pe de		de proposition and the primer and the second of the proposition of the second				
Septimon of Monkers of Coupellon Diseases         2501 Decimals         0	Claims Paid from Salf Insurance Find	2004								and the state of t		The spar density by p-positive type is that advanta
1st Regular or Self-Insurance)         2363         0	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362	0	0 0	0	0	0	0	0	0	0	0
1st (Regular or Self-Insurance)         2364         0	Unemployment Insurance Payments	2363	0 0	5 0	0 0	0	0	0	0	0	0	0
end Claims Sarvices Payments         2365         0 <t< td=""><td>Insurance Payments (Regular or Self-Insurance)</td><td>2364</td><td>0</td><td>0 6</td><td>0 0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	Insurance Payments (Regular or Self-Insurance)	2364	0	0 6	0 0	0	0	0	0	0	0	0
Horpo, Rapi, Tax Anticipation Notess   5136   Coloradia   Case	Risk Management and Claims Services Payments	2365	0	0	0	0 0		5 0	0	0	0	0
Clonal, Supervisory Services Related to 2367         Clonal, Supervisory Services Related to 2368         Clonal, Supervisory Services Related to Reduction         Clonal, Supervisory Services Related to Color of Reduction         Clonal Color of Col	Judgment and Settlements	-	0	0	0	0 0	0 0	0	0	0	0	0
Ce Payments 2388 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	-	0	C					0		0	0
(Buildings & Grounds)         2389         0 <td>Reciprocal Insurance Payments</td> <td>2368</td> <td>0</td> <td>0</td> <td>0 0</td> <td>0</td> <td>0</td> <td>0 0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	Reciprocal Insurance Payments	2368	0	0	0 0	0	0	0 0	0	0	0	0
(Buildings & Grounds) 2371 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Legal Services	2369	0	0	0	0	0		0 0	0	0	0
(Transporation)         2372         0	Property Insurance (Buildings & Grounds)	2371	0	0	0	0	C	0 0	0	0	0	0
Vices - General Administration         2000         0	Vehicle Insurance (Transporation)	2372	0	0	0	0	C	0 0	9	0 0	0	0
NTEREST ON SHORT-TERM DEBT 5110 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Support Services - General Administration	2000	0	0	0	0	0	0	00	00	0	0 0
5110 5130 0	DEDT SERVICES MITEDEST ON SHOOT THEFE	2000					and reference have property to the control of the c					the representative articles may be summed to the control of the co
5130	Tax Anticipation Warrante	6										
0	Corporate Personal Prop. Repl. Tax Anticipation Notes	01.LG	dha ndingilis					0		The second secon	0	0
	Personal Hamphorn Control and	2010						0			0	0

A	<b>B</b>	ပ	۵	ш	ш	U	Ī	-	-		-
		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	1000)	7
Description	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
.8 Other Interest or Short-Term Debt	5150	the distribution of the second	the state of the s				c	Equipment	Senerics	i	
Total Debt Services - Interest on Short-Term Debt	5000									0	0
10 PROVISIONS FOR CONTINGENCIES (TF)	6000						0		:	0	0
11 Total Disbursements/Expenditures	and the same of th	0	0	0	C						0
2 Excess (Deficiency) of Receipts/Revenues Over	The second secon	The state of the s	profess recommendence of professional and the second of th		A property of the second state of the second		Company of the contract of the		3	0	0
50											
90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2&S)										
SUPPORT SERVICES (FP&S)	States of States	and death agreed in the manner of the first			de recent de la management de la company de	The second secon	Alter an annual section of the last	and the second second people in the first first second second in the second sec	department of the remediate the benefit of the second of t		the control on the federal states discount of the control of the federal states and the control of the control
6 SUPPORT SERVICES - BUSINESS											
	2530	0	0	0	0	0	-		THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO IS NAME		
8 Operation & Maintenance of Plant Services	2540	0	0	0	0	0 0	0 0	0 0	0	0 0	0
	2500	0	0	0	0	0	0 0	0 0		0	0
Other Support Services (Describe & Itemize)	2900	0	0	0	0	0				<b>D</b>	0
1 Total Support Services	2000	0	0	0	0	0 0	0	0	0	0	0
2 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	Man or property and the second		Section and details of the contract of the con		And of the second secon				0	0	0
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										Administration and woman community and administration of the community of
4 Total Payments to Other Dist & Govt Units	4000						9 6		31	9 0	0
5 DEBT SERVICES (FP&S)							The state of the s		!!		
6 DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
7 Tax Anticipation Warrants	5110										And the same of th
8 Other Interest on Short-Term Debt (Describe & Itemize)	5150			hi ilika dimensi ka			0 0			0	0
9 Total Debt Service - Interest on Short-Term Debt	6100						0 0			0 0	0
O DEBT SERVICES - INTEREST ON LONG-TERM DEBT	6200								11	0	3
Debt Service - Payments of Principal on Long-Term Debt	2300									0	0
1 15 (Lease/Purchase Principal Retired)							c			ı	
2 Total Debt Service	2000						0			0 0	0
3 PROVISION FOR CONTINGENCIES (FP&S)	0009										
4 Total Disbursements/Expenditures		0	0	0	0	0	C	6		C	The second secon
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	and the same and the same	The state of the s	A to the first section of the control of the contro	The state of the s	The state of the s	And the second s	>	<b>A</b>	The company of the spirit spirits and the spir	0	0

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

	A	L	٢	c			C					
-		1	RECEIPTS		1	-	פ	F	-	3	×	٦
2	District's Accounting Basis is CASH			(100)	(200)	(300)	(400)	(500)	(009)	(700)	(800)	(006)
<u>ო</u>	ARRA Revenue Source Code ##		ARRA Receipts	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total
4	Beginning Balance July 1, 2014			were pitch as a contest with a quality is as			the state of the s				to the department of the second of the secon	
ß	ARRA - General State Ald 4850	2	0		mental statistics of supposition desirable meanly probabilished in		matteriorite is titte a dissiplical adminish valid to pay surprayers.	and the second s	responsible districtions and districts for the speciment production	As the same or controllers in the present of the same		the state of the s
ဖ	ARRA - Title I Low Income 4851		0			and the same and t						0
	ARRA - Title I Neglected - Private 4852	F.	0	And all the same of the same o	The second secon	a 4 de cepto de la companya de la co	A Designation of the latest designation of t	A 1 dillegation measures the property of the species of the second		And the second s		0
	ARRA - Title I Delinquent - Private 4853	~	0	to make the state of the state	to the state of th		the state of the s	and revers the management is an improved the second				0
ത	_		0	the state of the sales where the sales and the sales are sales a		The second secon	and the second s	The second of th	and white divinging the state of the state o	- The second sec		0
유	ARRA - Title I School Improvement (Section 1003g)	2	0	The state of the s		and the same and the same of t			endeller v man.			0
÷	ARRA - IDEA Part B Preschool	3	0		The state of the s	the state of the special section of the state of the stat	- The second sec	Department of special states or security or control of special states of the supplied of	dies mei sepa mentenne saaren saaren bester de tille e de de en	the day was reasons one observed to the statement of the		0
12	ARRA - IDEA Part B Flow Through		0					College is not as the state of				0
13	ARRA - Title II D Technology Formula		0	and a similar property of the same		and the print of the little of		and the second s	A Market of Street, Springer, Street, Springer, Street, or Springer,	The same of the sa		0
7			0						and the same of the same of	And the second section is a second section of the second section of the second		0
5			0				Control of the last of the las	The state of the s	and the second s	Annual and the state of the sta		0
9	- 1		0				the state of the s		The second second state of the second			0
7	Impact Aid Construction Formula 4864		0			And the second district of the second	And the state of t	As design production of the second	Burkana Javahana yana qipigi badi yanayanining da da da	VAR Assessed your opposite to the state of t		0
9	Impact Aid Construction Competitive		0			West and the same of the same						0
19	QZAB Tax Credits	-	c		and in the contract of the con	The second secon		A STATE OF THE PARTY CONTRACTOR AND ADDRESS OF THE PARTY CONTRACTO	Annual to the state of the desired was an extensive	Contractions options to the one pay to the man along		0
2	QSCB Tax Credits 4887		0		Addition of the state of the st		White is the same of the same	and the state of the second se		The state of the s		0
21	Build America Bonds Tax Credits 4868		0		- male can you hap to the substitute measurement transformed depth of the			the state of the second		and the control of th		0
22	Build America Bonds Interest Reimbursement 4869		12 303	**************************************	And the second of president the other or second or other than the secon		find the environment of this date of the environment of					0
23	ARRA - General State Aid - Other Govt Services Stabilization 4870		0				The state of the s	- me in spirit the fermion of the second states and the second	12,303	STATES AND ADDRESS OF THE STATES AND ADDRESS OF THE STATES		12,303
24	ARRA - Other II				and the second s			***************************************	and the same and t			0
22	ARRA - Other III		0 0	Application and the control of the c		The second secon	the second state of the se	the state of the second state of the second	the distance of the same and th	Sand Street World Street Stree		0
26	ARRA - Other IV		0 0			-	The same of the sa	***		The state and the state of		0
27	that have a second or the second of the second or the seco		0 0	was and the state of the state		A special and the second of th	the second secon	to the state of th	to the manufacture and the second transfer of the	A THE PARTY OF THE		0
28	lighood		0 0					the same of the same to the sa				0
29	ARRA - Other VII		0 0		The second secon	-		to the contract of the case of the contract of	The second products of a common party of	The state of the s		0
္က	ARRA - Other VIII		0 0		Andrea a real names spile charges and a company spile charges					And warm was private their same of the sam		0
31	ARRA - Other IX		0		The second secon				d did too on any one of the state of the sta	Table 4 contract the superstanding manages at the state of		0
32	ARRA - Other X		0 0		THE PROPER AND ASSESSMENT OF THE PARTY OF TH			and the second s		THE R. LEWIS CO., LANSING, MICH. 40, 45 CO., LANSING, MICH. 40, LANSING, LA		0
33	ARRA - Other XI		0 0	Straight difficient operations are sense.			And the second s		the Albert Pillade and A response to people differently burn bounds open or projects	to breakly a man of the property of the proper		0
34	Total ARRA Programs		12.303	-	0	•	The same are not as the distance of the same and the same are not as the same are not		9-9-W 5 W 91-9- Out-1	and the same of the comment of the same of		0
32	Ending Balance June 30, 2016		0	Section of the sectio	•	n	n in the second	0	12,303	0		12,303
36	1. Were	any fund	o Is from the S	tate Fiscal Sta	1. Were any funds from the State Fiscal Stahilization Fund Process (SECE) Consess Cases At a Access Consession	200 (100 ) menu	Of the Aid A					
38	pesn	for the fo	non Bulwolle	used for the following non-allowable purposes:	Doses:	Brain (or or) der	eral State-Aid Ac	counts 4850, line t	& 4870, line 23			
සු (		Payme	Payments of maintenance costs;	nance costs;								
운 :		Stadiu	ms or other fa	scilities used for	Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charned to the newers making	hibitions or other e	wents for which ac	Imission is charned	to the general pur	blic.		
4	is an electronic to	Purcha	ase or upgrad	Purchase or upgrade of vehicles;					o ure general pu	olic,		
4 5		Improv	Improvements of stand-alone	and-alone facilit	facilities whose purpose is not the education of children such as central office administrative buildings:	not the education	of children such a	is central office adm	inistrative building			
3 5		Financ	ial assistance	e to students to	Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special	ntary or secondary	schools unless th	e funds are used to	provide special	j h		
45		adux Sobol	cation and rel	ated services to	education and related services to children with disabilities as authorized by the IDEA Act.	lities as authorized	by the IDEA Act;					
46	and the same of th	SCHOO	i modernizati	on, renovation,	school modernization, renovation, or repair that is inconsistent with State Law.	sistent with State	Law.					
47	2. If any	r above bo	oxes are che	cked provide t	2. If any above boxes are checked provide the total amount							
48	nbjo	peucitse	of questioned costs and provide an	ovide an expla	explanation below:							
5 5 6 7 8						1						
21												
22												
S S												
5												
22												
92												
												1

SCHEDULE OF AD VALOREM TAX RECEIPTS   Taxes Received (from 2013 Levy & from 12.0 Fold Levies)	T	¥	B	O	۵	ш	Ь
Pace Received   Taxes Received   Total Estimated Taxes Du Croumus B - C)   Column B	_	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational         90,676,919         45,115,443         45,561,476         92,435,447         Continuity on a ACCRUAL basis.           Operations & Maintenance         16,884,610         8,297,354         8,561,476         92,435,447         47,320,000           Debt Services ***         3,900,707         1,907,438         1,993,269         3,906,082         2,000,64           Transportation         Transportation         1,135,909         731,184         404,725         1,498,098         765,91           Working Cash         Tot Immunity         0         731,184         404,725         1,498,098         766,91           Working Cash         Tot Immunity         0         731,184         404,725         1,498,098         766,91           Working Cash         Tot Immunity         0         731,184         404,725         1,498,098         766,91           Working Cash         Tot Immunity         0         0         766,91         766,91         766,91           Special Education         0         0         0         7716,89         7716,89         7716,89           Social SecurityMedicare Only         1,692,846         683,499         1,009,349         1,400,396         716,0145,610         61,505,52	37	Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy)
Operations & Maintenance         16,884,610         8,297,354         8,587,256         17,000,157         8,702,60           Debt Services ***         3,900,707         1,907,438         1,993,269         3,908,082         2,000,64           Transportation         3,874,413         1,905,167         1,993,269         3,903,430         1,998,268           Municipal Retirement         1,135,909         731,184         404,725         1,498,098         766,91           Municipal Retirement         1,135,909         731,184         404,725         1,498,098         766,91           Working Cash         0         731,184         404,725         1,498,098         766,91           Working Cash         0         0         766,91         766,91         766,91           Fire Prevention & Safety         0         0         766,91         766,91         766,91           Acta Vocational Construction         0         0         776,89         776,89         776,89           Summer Social SecurityMedicare Only         1,692,848         6883,499         1,009,349         1,400,396         776,89           Other (Describe & Itemize)         118,165,406         58,625,321         120,145,610         61,505,52	4	Educational	90,676,919	45,115,443	45,561,476	92,435,447	47.320.00
Debt Services         3,900,707         1,907,438         1,993,269         3,908,082         2,000,50           Transportation         3,874,413         1,905,167         1,905,246         3,908,082         2,000,68           Municipal Retirement         1,135,909         731,184         404,725         1,498,098         766,91           Capital Improvements         0         731,184         404,725         1,498,098         766,91           Working Cash         0         0         0         766,91         766,91           Fire Prevention & Safety         0         0         0         766,91         766,91           Fire Prevention & Safety         0         0         0         766,91         776,89           Special Education         0         0         0         776,89         776,89           Special Education         1,692,848         683,499         1,009,349         1,400,396         776,89           Social Security/Medicare Only         1         0         0         0         776,89           Summer School         0         0         0         0         0         0           Other (Describe & Iemize)         0         0         0         0         0	2	Operations & Maintenance	16,884,610	8,297,354	8,587,256	17.000.157	8,702,803
Transportation         3,874,413         1,905,167         1,969,246         3,903,430         1,908,08           Municipal Retirement         1,135,909         731,184         404,725         1,498,098         776,91           Capital Improvements         0         731,184         404,725         1,498,098         766,91           Working Cash         0         0         0         0         0         0           Trot Immunity         Fire Prevalution & Safety         0         0         0         0         0           Fire Prevalution & Safety         0 <td< td=""><td>ဖြ</td><td>Debt Services **</td><td>3,900,707</td><td>1,907,438</td><td>1,993,269</td><td>3,908,082</td><td>2.000.64</td></td<>	ဖြ	Debt Services **	3,900,707	1,907,438	1,993,269	3,908,082	2.000.64
Municipal Retirement         1,135,909         731,184         404,725         1,498,098         766,91           Capital Improvements         0         0         0         766,91         766,91           Working Cash         0         0         0         0         6         6,69,00         6	T	Transportation	3,874,413	1,905,167	1,969,246	3,903,430	1.998.26
Capital Improvements         0         0           Working Cash         0         0           Tot Immunity         1         0           Fire Prevention & Safety         0         0           Leasing Levy         0         0           Leasing Levy         0         0           Area Vocational Construction         0         0           Area Vocational Construction         0         1,400,396           Social Security/Medicare Only         1,692,848         683,499         1,009,349         71,400,396           Summer School         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0           Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52	ω	Municipal Retirement	1,135,909	731,184	404,725	1,498,098	766.91
Working Cash         Working Cash         0         0           Total Immunity         0         0         0           Fire Prevention & Safety         0         0         0           Leashing Levy         0         0         0           Special Education         0         0         0           Area Vocational Construction         0         0         0           Area Vocational Construction         0         0         0           Social Security/Medicare Only         1,692,848         683,499         1,009,349         7,16,89           Summer School         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0           Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52	6	Capital Improvements	0		0		
Tot Immunity         Tot Immunity           Fire Prevention & Safety         0         0           Leasing Levy         0         0           Special Education         0         0           Area Vocational Construction         0         0           Area Vocational Construction         0         0           Social Security/Medicare Only         1,692,848         683,499         1,009,349         1,400,396           Summer School         0         0         0         0         0           Other (Describe & Itemize)         0         0         0         0           Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52	9	Working Cash	0		0		
Fire Prevention & Safety         0         0           Leasing Levy         0         0           Special Education         0         0           Area Vocational Construction         0         0           Area Vocational Construction         0         0           Social Security/Medicare Only         1,692,848         683,499         1,009,349         1,400,396           Summer School         0         0         0         0           Other (Describe & Itemize)         0         0         0           Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52	=	Tort Immunity	0				
Leasing Levy         0         0           Special Education         0         0           Area Vocational Construction         0         0           Area Vocational Construction         0         0           Social Security/Medicare Only Summer School         1,692,848         683,499         1,009,349         1,400,396         7716,89           Summer School         Other (Describe & Itemize)         0         0         0         0         0         0           Totals         Totals         58,640,085         59,525,321         120,145,610         61,505,52	72	Fire Prevention & Safety	0		0		
Special Education         0         0         0           Area Vocational Construction         0         0         0           Social Security/Medicare Only Summer School         1,692,848         683,499         1,009,349         1,400,396         7716,89           Summer School Other (Describe & Itemize)         0         0         0         0         0         0         0           Totals         Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52	5	Leasing Levy	0				
Area Vocational Construction         0         0         716,89           Social Security/Medicare Only         1,692,848         683,499         1,009,349         1,400,396         716,89           Summer School         0         <	4	Special Education	0		0		
Social Security/Medicare Only         1,692,848         683,499         1,009,349         1,400,396         716,89           Summer School         Other (Describe & Itemize)         0 <td>5</td> <td>Area Vocational Construction</td> <td>0</td> <td></td> <td>0</td> <td></td> <td></td>	5	Area Vocational Construction	0		0		
Summer School         0         <	9	Social Security/Medicare Only	1,692,848	683,499	1.009.349	1 400 396	718 807
Other (Describe & Itemize)         0         0           Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52           * The formulas in column B are unprofected to be overidden when reporting on a ACCRUAL basis.	J	Summer School	0		0		0
Totals         118,165,406         58,640,085         59,525,321         120,145,610         61,505,52           * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	2	Other (Describe & Itemize)	0		0		
* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	9	Totals	118,165,406	58.640.085	59.525.321	120 145 610	61 KOK KOR
	2 2 2	* The fomulas in column B are unprotected to be overido	den when reporting on a A(	CCRUAL basis.			A0,000,10

EDULE OF SHORT-TERM DEBT  Description  Ites  WARRANTS (TAW)  WARRANTS (TAW)  WOTES (TAN)  WOTES	S	D	ш	L	C	1	-	7
Description  CORPORATE PERSONAL PROPERTY REPLACEMENT TAX  Total CPRTN Notes  Educational Fund  Operations & Maintenance Fund  Operations & Maintenance Fund  Obt Services - Construction  Obt Services - Construction  Obt Services - Notwing Cash  Other - (Describe & Itemize)  Total TAWs  Total TAWs  TAX ANTICIPATION NOTES (TAM)  Educational Fund  Other - (Describe & Itemize)  Total TAWs  Total CSAACs (All Funds)  Other - (Describe & Itemize)  Total TAWs  Total CSAACs (All Funds)  Other - (Describe & Itemize)  Total Total Taws  Total CSAACs (All Funds)  Other - (Describe & Itemize)  Total Total Taws  Total CSAACs (All Funds)  Other - (Describe & Itemize)  Total Total CSAACs (All Funds)  Other - (Describe & Itemize)  Total Total CSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  Total Other Short-Term Borrowing (Describe & Itemize)  Total College Bonds  Sofies 2000 Debt Certificates  Total Capital Financing - Ired Leases  Sofies 2010 A Pol Certificates  Sofies 2010 A Pol Certificates  Sofies 2010 A Certificates  American Capital Financing - Schedule C  American Capital Financing - Schedule C  American Capital Financing - Schedule E  Sofies 2012 Debt Certificates  2013 Series - CO Bonds  American Capital Financing - Schedule E  Sofies 2012 Observed - College Bonds  Total Capital Financing - Schedule E  Sofies 2012 Debt Certificates  Total Capital Financing - Schedule E  Sofies 2012 Observed - Capital Financing - Schedule E  Sofies 2					,			
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) Total CPRTN Notes TOTAL CPRTN ON WARRANTS (TAW) Educational Fund Operations & Maintenance Fund Operations & Maintenance Fund Obet Services - Constituction Debt Services - Constituction Debt Services - Constituction Obet Services - Constituction Obet Services - Constituction Obet Services - Constituction Obet Services - Returning Bonds Transportation Fund Other - (Describe & Itemize) Total TAW  Total TAW  Total TAM  Other - (Describe & Itemize)  Total TOCA  Total TAM  Total TAM  Other - Conscribe & Itemize)  Total TOCA  Total TAM  Total Chief Short-Term Borrowing (Describe & Itemize)  Total Chief Short-Term Derrowing (Describe & Itemize)  Total Capital Financing - Paul Leases  SCHEDULE OF LONG-TERM DEBT  Total Capital Financing - Schedule C  Total Capital Financing - Schedule C  Series 2010 A Returding School Bonds  Series 2010 A Returding School Bonds  Series 2010 A Returding School Bonds  Series 2010 A Debt Certificates  Annerican Capital Financing - Schedule C  Series 2010 A Debt Certificates  Annerican Capital Financing - Schedule C  Sociol Series B Bonds  Annerican Capital Financing - Schedule C  Sociol Series B Bonds  Annerican Capital Financing - Schedule C  Sociol Series C			Indiana and the second					
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX  TOTAL CPPRT Notes  TAX ANTICIPATION WARRANTS (TAW)  Educational Fund  Debt Services - Refunding Bonds  Test Services - Construction  Debt Services - Refunding Bonds  Test Services - Refunding Bonds  TAX ANTICIPATION NOTES (TAM)  Educational Fund  Minicipate Referenter/Social Security Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAWs  TEACHERS/PRIND-LOYES' ONDERS (TRD)  Educational Fund  Other - (Describe & Itemize)  Total TEOR (Educational Coperations & Maintenance, & Transportation Funds)  Cotal TAWs  Test Services - Constitutional Coperations & Maintenance, & Transportation Funds  Other - (Describe & Itemize)  Total TEOR (Educational Coperations & Maintenance, & Transportation Funds)  General Total Services (Security Funds)  Total TEOR (Educational Coperations & Maintenance, & Transportation Funds)  GENERAL STATE-ADI DAYTICIPATION CERTIFICATES (GSAAC)  Total TEOR (Educational Coperations & Maintenance, & Transportation Funds)  GENERAL STATE-ADI DAYTICIPATION CERTIFICATES (GSAAC)  Total TEOR (Educational Coperations & Maintenance, & Transportation Funds)  GENERAL STATE-ADI DAYTICIPATION CERTIFICATES (GSAAC)  Total TEOR (Educational Coperations & Maintenance, & Transportation Capital Financing - Bad Leases  SCHEDULE OF LONG-TERM DEBT  Annerican Capital Financing - Schedule Coperations & Coperation	Outstanding Beginning 07/01/14	Issued 07/01/14 Through 06/30/15	Retired 07/01/14 Through 06/30/16	Outstanding Ending 06/30/15				
Total CPPRT Notes  TAX ANTICIPATION WARRANTS (TAW)  Generational Fund  Operational Fund  Operational Fund  Operational Fund  Operational Fund  Operation Fund  Debt Services - Working Cash  Debt Services - Refunding Bonds  Transportation Fund  Municipal Retirement/Social Security Fund  Tensis Tawle  Transportation Fund  Other - (Describe & Itemize)  Total Tawle  Total Tawle  Tensis Safety Fund  Other - (Describe & Itemize)  Total Tawle  Tensis SAME of Har Funds  Other - (Describe & Itemize)  Total Total Tawle  Tensis SAME of Har Funds  Other Short-Term Borrowing (Describe & Itemize)  Total Osa Cash Ce All Funds)  OTHER SHORT-TERM BORROWING  Total Osa Cash Ce All Funds or Itemize)  SCHEDULE OF LONG-TERM DEBT  Total Cash Ce All Funds or Itemizes  Total Cash Ce All Funds or Itemizes  Total Cash Ce All Funds or Itemizes  Total Osa Cash Ce All Funds or Itemizes  Total Cash Ce All Funds or Itemizes  Series 2010 A Debt Certificates  American Capital Financing - Schedule C  Series 2010 A Debt Certificates  American Capital Financing - Schedule C  Series 2010 A Debt Certificates  American Capital Financing - Schedule C  Series 2013 Anner Capital Financing - Schedule C  Series 2013 Anner Capital Financing - Schedule C  Series 2013 Series - GO Bonds  Data of Itemize C  Each type of debt Issued must be identified seperately with the amount:  1. Working Cash Fund Bonds  2. Funding Bonds  3. Funding Bonds  5. Funding Series  2. Funding Series  Total Capital Financing - Schedule F  5. Funding Series  5. Funding Series  Total Capital Funding Bonds  Total Capital Funding Bonds  Total Capital Funding Bonds  Total Capital Funding Bon								
TAX ANTICIPATION WARRANTS (TAW)  Educational Fund  Operations & Maintenance Fund  Obet Services - Construction  Debt Services - Construction  Debt Services - Refunding Bonds  Transportation Fund  Outher - (Describe & Itemize)  Total TAWS  Total TAWS  Total TANS  Transportation Funds  Other - (Operations & Safety Fund  Other - (Describe & Itemize)  Total TANS  Total TANS  Total TANS  Transportation Funds  Other Services - Refunding Bonds  Total TANS  Total TANS  Total SYEMPLOYEE'S ORDERS (TIEO)  Total TANS  Total Other Short-Term Borrowing (Describe & Itemize)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  American Capital Financing - Peat Leases  Schebule For Long-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  American Capital Financing - Schedule C  Series 2010 Debt Certificates  Series 2010 Debt Certificates  Series 2011 - Taxabe Refunding Bonds  Series 2012 Debt Certificates  Series 2012 Debt Certificates  Series 2012 Debt Certificates  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  Series 2012 Debt Certificates  American Capital Financing - Schedule E  Series 2012 Debt Certificates  Series 2012 Debt Certificates  Series 2013 Series - GO Bonds  2013 Series - GO Bonds  Series			The state of the s	0				
Educational Fund  Operations & Maintenance Fund  Debt Services - Construction Debt Services - Refunding Bonds Transportation Fund Municipal Retirement/Social Security Fund Other - (Describe & Itemize) Total TANS Total TANS Total TANS Total TANS Total TANS Total TEOS (Educational, Operations & Maintenance, & Transportation Funds) Total TEOS (Educational, Operations & Maintenance, & Transportation Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  American Capital Financing - School Bonds Series 2010 Refunding School Bonds Series 2010 Refunding School Bonds Series 2011 Taxabe Refunding Bonds Series 2011 Taxabe Refunding Bonds Series 2012 Debt Certificates Series 2012 Debt Certificates Series 2012 Debt Certificates Series 2012 Debt Certificates Series 2013 Series (School Bonds Series 2012 Debt Certificates Series 2013 Series (School Bonds Series 2013 Debt Certificates Series 2013 Series (School Bonds Series (School Bo								
Orderations & Maintenance Fund  Debt Services - Construction  Debt Services - Working Cash  Debt Services - Working Cash  Debt Services - Working Cash  Municipal Reliment/Social Security Fund  Municipal Reliment/Social Security Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAMS ANTICIPATION NOTES (TAN)  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAMS & Maintenance Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAMS & Maintenance Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAMS & Maintenance Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TAMS & Maintenance Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total Other Short-Term Borrowing (Describe & Itemize)  Total Other Short-Term Borrowing (Describe & Itemize)  Total Other Short-Term Borrowing (Describe & Itemize)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  Socies 2010 Series B Bonds  2005 Series B Bonds  2006 Series B Bonds  2006 Series B Bonds  Socies 2010 Let Certificates  Marerican Capital Financing - Schedule C  Series 2011 - Taxable Refunding Bonds  Series 2010 Let Certificates  American Capital Financing - Schedule C  Altarity Series 2012 Debt Certificates  American Capital Financing - Schedule C  Altarity Series - GO Bonds  2013 Series - GO Bonds  2014 Series - GO Bonds  Socies - GO Bonds  Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds  2. Funding Bonds  2. Funding Bonds  3. Funding Bonds  3. Funding Bonds  3. Funding Bonds  4. Fire Prevent.  3. Funding Bonds  5. Funding Bonds  7. Funding Bonds  7. Funding Bonds  8. Fee Prevent.  8. Fire Prevent.  8. Fee Prevent.  9. Funding Bonds  9. Funding Funding Bonds  9. Funding Bo		The first designation are proposed to the contract of the cont	and the delite when the tracking and anternative property and	0				
Debt Services - Working Cash Debt Services - Refunding Bonds Transportation & Safety Fund Municipal Retirement/Social Security Fund File Prevention & Safety Fund Other - (Describe & Itemize) Total TAWs  Trotal TAWs  Total TAWs  Total TAWs  Total TARS Educational, Operations & Maintenance, & Total Chers's Hemize)  Total TiEos (Educational Chers's CRIFFICATES (GSAAC) Total Chers's Bonds  Total Chers's Bonds  Total Chers's Bonds  SCHEDULE OF LONG-TERM DEBT  Total Chers's Bonds  Total Chers's Bonds  SCHEDULE OF LONG-TERM DEBT  Total Chers's Bonds  SCHEDULE OF LONG-TERM DEBT  Total Chers's Bonds  SCHEDULE OF CONG-TERM DEBT  American Capital Financing - Pad Leases  SCHEDULE OF CONG-TERM DEBT  Edensity Chers's Bonds  SCHEDULE OF Congress of Safety				0				
Deta Services - Refunding Bonds Transportation Fund Municipal Retirement/Social Security Fund Cher - (Describe & Itemize) Total TAWs TOTAL TAYS TEACHERS:FEMPLOYEES' ORDERS (TEO) Total TANS TEACHERS:FEMPLOYEES' ORDERS (TEO) Total TANS TEACHERS:FEMPLOYEES' ORDERS (TEO) Total TAIDS (Educational, Operations & Maintenance, & Transportation Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize) GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Total Other Short-Term Borrowing (Describe & Itemize) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  OTHER SHORT-TERM BORROWING TOTAL STATE-ADD ANTICIPATION CERTIFICATES (GSAAC)  TOTAL OTHER SHORT-TERM BORROWING TOTAL OTHER SHORT-TERM BORROWING  TOTAL OTHER SHORT-TERM BORROWING  TOTAL OTHER SHORT-TERM BORROWING TOTAL OTHER SHORT-TERM BORROWING  TOTAL OTHER SHORT-TERM		Water and the second process of the second p		0				
Transportation Fund	Management of the second	And the second s		0				20
Municipal Retirement/Social Security Fund		Control of the Contro	The state of the s					
Fire Prevention & Safety Fund Other - (Dasorthe & Itemize)  Total TAWN  Total TAWN  Guerations & Maintenance Fund Gerational Fund Operations & Maintenance Fund Fire Prevention & Safety Fund Operations & Maintenance Fund Fire Prevention & Safety Fund Other - (Dasorthe & Itemize) Total TREOs (Educational, Operations & Maintenance, & Transportation Funds) Total TREOs (Educational, Operations & Maintenance, & Transportation Funds)  Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  American Capital Financing - Fed Leases Sches 2010 Refunding School Bonds Series 2010 Refunding School Bonds Series 2010 Capital Financing - Schedule		the first consequence of a special contraction of the contraction of t		0				
Other-(Describe & Itemize)  Total TAWs  Educational Fund  Operations & Maintenance Fund  Fire Prevention & Safety Fund  Operations & Maintenance Fund  Treat Tarba Galdicational, Operations & Maintenance, & Transportation Funds)  TOTAL TICES (Educational, Operations & Maintenance, & Transportation Funds)  TOTAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTAL TEACH STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTAL TEACH STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTAL TEACH STATE-AID ANTICIPATION CERTIFICATION CERTIF			The second of the electron contract of the second of the s	0				
Total TaWs  Tax ANTICIPATION NOTES (TAN)  Educational Fund  Operations & Maintenance Fund  Fire Prevantion & Safety Fund  Operations & Maintenance Fund  Fire Prevantion & Safety Fund  Other - (Describe & Itemize)  Total TANs  Transportation Funds)  OTHER SHORT-TERM BORROWING  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  Annerican Capital Financing - Ipad Leases  Series 2010 Bett Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  School Series - GO Bonds  C  School Series - GO Bonds  C  School Series - School Series - School Series - Schedule C  School Series - School Ser		and the state of t		0				
TAX ANTICIPATION NOTES (TAN)  Educational Fund  Other - (Describe & Itemize)  Total TANs  Transportation Funds)  Total TANs  Transportation Funds)  Total TANs  Transportation Funds)  Total CSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  COOS Series A Bonds  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM Dends  Series 2008 Debt Certificates  American Capital Financing - Ibad Leases  Series 2010 A Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Schedule C  Series 2012 Debt Certificates  American Capital Financing - Ibad Leases  Official Series - GO Bonds  American Capital Financing - Ibad Leases  Sol Series - GO Bonds  CEACH type of debt issued must be identified separately with the amountt  1. Working Cash Fund Bonds  S. Toru Judgment  2. Funding Bonds  S. Toru Judgment  2. Funding Bonds  S. Toru Judgment	0	0	0	0				
Educational Fund  Operations & Maintenance Fund  Fire Prevention & Safety Fund  Other - (Describe & Itemize)  Total TANs  TEACHERS/FEMPLOYEES' ORDERS (T/EO)  Total TANs  TEACHERS/FEMPLOYEES' ORDERS (T/EO)  Total TANs  TEACHERS/FEMPLOYEES' ORDERS (T/EO)  Total GSAACs (All Funds)  GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  Total GSAACs (All Funds)  OTHER SHORT-TERM BORROWING  Total Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  American Capital Financing - [Pad Lesses GS/15/06]  Series 2010 Debt Certificates GS/11/11  Series 2011 - Taxable Refunding Bonds  Series 2012 Debt Certificates GS/11/11  Series 2012 Cobonds Corbool Refunding Bonds  Series 2012 Debt Certificates GS/11/11  American Capital Financing - Schedule CGG/11/11  American CG	deli edile deli primi deli mantana deli mantana deli mantana deli primi deli deli deli deli deli deli deli del	the first of the complement of the state of the probability of the state of the sta						•
Operations & Maintenance Fund Fire Prevention & Safety Fund Other - (Describe & Itemize) Total TANs TEACHERS/EMPLOYEES' ORDERS (T/EO) Total TANs TEACHERS/EMPLOYEES' ORDERS (T/EO) Total TANS TEACHERS/EMPLOYEES' ORDERS (T/EO) Total GSAACs (All Funds) GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) Total GSAACs (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize) SCHEDULE OF LONG-TERM DEBT  COOS Series A Bonds COOS Series A Bonds COOS Series B Bonds COOS Series Copie Infection Cop				C				
Fire Prevention & Safety Fund								
Total TANs			Standard Company of the Company of t	0				
Total TANs			White the state of	0				
TEACHERS/TEMPLOYEES' ORDERS (TREO)   Total TREOs (Educational, Operations & Maintenance, & Transportation Funds)   GENERAL STATE AND ANTICIPATION CERTIFICATES (GSAAC)   Total GSAACs (All Funds)   OTHER SHORT-TERM BORROWING   Total Other Short-Term Borrowing (Describe & Itemize)   SCHEDULE OF LONG-TERM DEBT	0	0	0					
Total TIEOs (Educational, Operations & Maintenance, & Transportation Funds)  GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTALG GSAAC STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTALG GSAAC STATE-AID ANTICIPATION CERTIFICATES (GSAAC)  TOTALG GSAAC STATE-TERM BORROWING  TOTALG GSAC SHORE SHORT-TERM BORROWING  TOTALG Other Short-Term Borrowing (Describe & Itemize)  SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  2006 Series A Bonds  2008 Series B Bonds  2008 Series B Bonds  Series 2010 Debt Certificates  American Cepital Financing - Ipad Leases  Series 2010 A Debt Certificates  American Cepital Financing - Schedule C  American Cepital Financing - Schedule D  American Cepital Financing - Schedule E  American Cepital Financing - Schedule E  American Cepital Financing - Schedule E  Soft Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds  American Cepital Financing - IPad Leases  Control Series - GO Bonds			d securities for other securities for the first					
Total Other Short-Term Borrowing (Describe & Itemize)								
Total GSAACs (All Funds)	And the state of t		and the second s	0				
Total Other Short-Term Borrowing (Describe & Itemize)								
Total Other Short-Term Borrowing (Describe & Itemize)	And the state of the foreign of the state of			0				
Date of Issue   Committee of Long-TERM DEBT				0				
SCHEDULE OF LONG-TERM DEBT   Date of Issue   (mm/dd/yy)			And the second s	A Commence of the commence of				
Identification or Name of Issue   (mm/dd/yy)								
2005 Series A Bonds         03/15/05           2006 Series A Bonds         2006 Series Bonds           2008 Series B Bonds         05/15/06           2008 Debt Certificates         05/15/06           Series 2008 Debt Certificates         05/01/11           American Capital Financing - IPad Leases         04/01/11           Series 2010 A Both Certificates         04/01/11           Series 2011 - Taxable Refunding Bonds         04/01/11           American Capital Financing - Schedule C         05/01/11           American Capital Financing - Schedule D         06/01/11           American Capital Financing - Schedule D         06/01/11           American Capital Financing - Schedule E         06/01/13           20/1 Series - GO Bonds         06/01/13           20/1 Series - GO Bonds         06/01/13           20/1 Series - GO Bonds         06/01/14           American Capital Financing - IPad Leases         06/01/15           - Each type of debt issued must be identified separately with the amount:         1. Working Cash Fund Bonds           2. Funding Bonds         5. Torul Judgment           2. Funding Bonds         5. Torul Judgment	Amount of Original issue	Type of Issue *	Outstanding 67/1/14	Issued 7/1/14 thru 6/30/15	Any differences described and Itemized	Retired 7/1/14 thru 6/30/15	Outstanding 6/30/15	Amount to be Provided for Payment on Long-
2006 Series A Bonds 2008 Series B Bonds 2008 Series B Bonds 2008 Dela Certificates American Capital Financing - IPad Leases Series 2010 Dela Certificates American Capital Financing - IPad Leases Series 2010 Dela Certificates American Capital Financing - Schedule C Series 2012 Debt Certificates American Capital Financing - Schedule D Series 2012 Debt Certificates American Capital Financing - Schedule D Series 2012 Debt Certificates Of/10/12 Series 2012 Debt Certificates Of/10/12 Series 2012 Debt Gertificates Of/10/13 Ser	11,600,000	3	1.115.000			4 445 000	C	Term Debt
2008 Series B Bonds         05/15/08           Series 2016 Debt Certificates         12/13/07           American Capital Financing - IPad Leases         12/13/07           Series 2010 Retunding School Bonds         11/18/10           Series 2011 - Taxable Refunding Bonds         04/01/11           Series 2012 Debt Certificates         11/18/10           American Capital Financing - School Refunding Bonds         04/28/12           Series 2012 Debt Certificates         05/01/11           American Capital Financing - School Refunding Bonds         06/01/13           American Capital Financing - School Refunding Bonds         06/01/13           20/1 Series - GO Bonds         06/01/13           American Capital Financing - IPad Leases         06/01/13           American Capital Financing - IPad Leases         05/01/14           American Capital Financing - IPad Leases         05/01/15           American Capital Financing - IPad Leases         05/01/16           Cabital Financing - IPad Bonds         05/01/16           Cabital Bonds         05/01/16	15,180,000	3	1,520,000	A said the s	and the same and t	390,000	1 120 000	4 074 000
Series 2008 Debt Certificates   12/13/07	15,035,000	n	1,090,000		Market many property of the San State of the community of the san and one own	390,000	000,081,1	862,170,1
American Capital Financing - iPad Leases 05/01/14  Series 2010 A Returding School Bonds 11/18/10  Series 2011 - Taskinding School Bonds 11/18/10  Series 2011 - Taskinding School Bonds 11/18/10  Series 2012 Debt Certificates 11/18/10  American Capital Financing - Schedule D 06/01/11  American Capital Financing - Schedule D 06/01/12  American Capital Financing - Schedule E 06/01/12  American Capital Financing - Schedule E 06/01/12  American Capital Financing - IPad Leases 09/17/13  2013 Series - GO Bonds 09/17/13  2014 Series - GO Bonds 09/17/14  American Capital Financing Series 09/17/14  Antican Capital Financing Series 09/17/14  Antican Capital Financing Series 09/17/14  Antican Capi	5,	7	1,405,000	Company or constrained department on the constrained of the company of the constrained of	And the second section of the section of the second section of the secti	1.405.000	00	
Series 2010 - Taxable Refunding Bonds Series 2011 - Taxable Refunding Bonds Series 2010 - Debt Certificates American Capital Financing - Schedule C Series 2012 GO School Refunding Bonds Series 2012 GO School Refunding Bonds Series 2012 GO School Refunding Bonds Series 2012 Debt Certificates Series 2012 Bonds American Capital Financing - Schedule E American Capital Financing - Schedule E Series - GO Bonds		8	760,923	The state of the s	This was being to place to the same of the	191.359	569.564	539 977
Series 2010.4 Delta Certificates   University	835,000	8	495,000	The state of the s		120,000	375,000	355,520
American Capital Financing - Schedule C 05/01/11 4/26/12 Series 2012 GO School Refunding Bonds 07/10/12 Series 2012 Debt Certificaties 07/10/12 American Capital Financing - Schedule E 06/01/13 2013 Series - GO Bonds 09/11/13 2014 Series - GO Bonds 09/11/13 American Capital Financing - IPad Lesses 09/11/13  - Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds 5. Tot Judgmen 2. Funding Bonds 5. Tot Judgmen 2. Funding Bonds 5. Tot Judgmen 5. Tot Judgm		ကျ	8,020,000			100,000	7,920,000	7,508,577
4726/12 Series 2012 GO School Retunding Bonds 04726/12 Series 2012 Dabt Certificaties 07/10/12 American Capital Financing - Schedule E 06/01/13 2013 Series - GO Bonds 06/01/13 2014 Series - GO Bonds 06/11/15 American Capital Financing - IPad Lesses 06/11/15 - Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds 5. Tot Judgment 2. Funding Bonds 5. Tot Judgment 5. To	000,000,1	/	1,175,000		and the state of t	220,000	955,000	905,390
Series 2012 Debt Certificates   O7/10/12	17.280.000	0 6	950'6/	And the second second of the column is the second s	and the second s	79,059	0	
American Capital Financing - Schedule D 09A01/12 American Capital Financing - Schedule E 06A01/13 2013 Series - GO Bonds - 0941/17/13 2014 Series - GO Bonds - 0441/41/4 American Capital Financing - IPad Lesses 05/01/1/15  - Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds - 4. Fire Prevent, 2. Funding Bonds 5. Toru Judgmen	2,020,000	7	1,525,000			225,000	16,430,000	15,578,504
American Capital Financing - Schedule E 060/17/13 2013 Series - GO Bonds 001/71/13 2014 Series - GO Bonds 01/71/13 American Capital Financing - IPad Leases 05/01/15 American Capital Financing - IPad Leases 05/01/16  - Each type of debt issued must be identified saparately with the amount: 1. Working Cash Fund Bonds 4. Fire Prevent, 2. Funding Bonds 5. Toru Judgmen	303,324	60	153,057	The state of the s	we specified the section of the state of the	76.529	78.528	1,00,012,1
Aut Series - GO Bonds  2014 Series - GO Bonds  2014 Series - GO Bonds  American Capital Financing - IPad Leases  04/14/14  American Capital Financing - IPad Leases  05/01/15  Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds  2. Funding Bonds  5. Tort Judgmen	439,885	8	330,611		The state of the s	110.204	220,407	208 057
American Capital Financing - iPad Leases 05/01/15  Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds 4. Fire Prevent,  2. Funding Bonds 5. Tort Judgmen	9,560,000	9	9,560,000			395,000	9,165,000	8,688,902
Each type of debt issued must be identified separately with the amount     Working Cash Fund Bonds     Funding Bonds     Funding Bonds     Fortunate of the prevent of	10,000,000	8	10,000,000	And the state of the same and the state of t			10,000,000	9,480,526
Each type of debt issued must be identified separately with the amount:     Working Cash Fund Bonds     A. Fire Prevent.     Funding Bonds     S. Tort Judgmen	517,050	20			530,713		530,713	503,144
Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds 2. Funding Bonds 5. Tord Judgment	000 000						0	
Each type of debt issued must be identified separately with the amount:  1. Working Cash Fund Bonds 2. Funding Bonds 5. Tort Judgmer	80,907,033		53,883,650	0	530,713	5,762,151	48,652,212	46,124,856
2. Funding Bonds 5. Tort Judgmer	, Safety, Environmental and Energy Bonds	ind Energy Bonds	Other	Debt Certificates				
3. Refunding Bonds	nt Bonds	) }	8. Other	Capital Leases				
	60		e. Omer					

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

	A B C D	11			-		
1	IEDIJI F OF B	TED BEVENITE SOLIDOR	Section 1		-	5	¥
-	CONTROLL OF THE PROPERTY OF TH	LED REVENUE SOURCE	2				
2	Description	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation	Driver Education
ო	Cash Basis Fund Balance as of July 1, 2014					Taxes	
4	RECEIPTS:						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		C			
ဖ	Earnings on Investments	10, 20, 40, 50 or 60-1500					
_	Drivers' Education Fees	10-1970					700 000
ω	School Facility Occupation Tax Proceeds	30 or 60-1983	The second secon				408,068
ര	Driver Education	10 or 20-3370					205 406
위	Other Receipts (Describe & Itemize on tab "Itemization 32")	1					323,120
	Sale of Bonds	10, 20, 40 or 60-7200					
	Total Receipts		0	0	0	0	794 715
3	DISBURSEMENTS:						
4	Instruction	10 or 50-1000					704 745
15	Facilities Acquisition & Construction Services	20 or 60-2530					21101
9	Tort Immunity Services	10, 20, 40-2360-2370					
4	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
10	Debt Services - Payments of Principal on Long-Term Debt	30-5300					
2 5							
3 5	5	30-5400					
7 6	lotal Debt Services					0	
77	Urner Lusbursements (Describe & Itemize on tab "Itemization 32")						
3 2	Total Disbursements		0	0	0	0	794.715
77	Ending Cash Basis Fund Balance as of June 30, 2015		0	0	0	0	0
25	Reserved Fund Balance	714					
76 76	Unreserved Fund Balance	730	0	0	0	0	
ŽĮ.							
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES "						
30	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037	oursuant to 745 ILCS 10/9-10;	37				
3,	If yes, list in the aggregate the following:	Total Claims Payments:					
32							
3 4	using the following categories, list all other Fort Immunity expenditures not included in line 20 above.						
35	Expenditures:	7					
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						-
38	Insurance (Regular or Self-Insurance)						
39	Risk Management and Claims Service						
40	Judgments/Settlements					***	
41	Educational, inspectional, Supervisory Services Related to Loss Prevention	Prevention and/or Reduction					
42							
43	Legal Services						
44	Principal and Interest on Tort Bonds			-			
ĄŖ	8 Cohodulae for Tork law units are to be assessed at 125						
47	in those other finds that are heling count down. Cell C8 about about	personal estates been reported in any fund other than the 1 ord Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances	ind other than the Tort I	Immunity Fund (80) duri	ng the fiscal year as a	result of existing (restrik	cted) fund balances
ΔA	b FETI COE FIE ADDRESS AND STATES THE STATES AND STATES THE STATES AND STATES	a moduce miterasa edimings of my	riorii tilese restricted i	tort immunity monies an	d only if reported in a fu	und <u>other</u> than Tort Im	munity Fund (80).
2	00 1500 010-1000.1						

V		В	O	Q	ш	IT.	Ø	王		7	×	
Schedule of Capital Outlay and Depreciation	d Depreciation	ciation										
Description of Assets Acct Cost 7-1-14 Add:	Cost 7-1-14		Add:	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life in Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable	Less: Depreciation Deletions	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
Works of Art & Historical Treasures 210	210					0			2014-10	21-4-102		- [
Land 220	220						,					
Non-Depreciable Land 221 2,539,178		2,539,178				2.539.178						1
Depreciable Land	222					0	20					2,539,178
Buildings 230	230											0
Permanent Buildings 231 150,174,681 10,7	150,174,681		10,7	10,715,386		160.890.067	20	81 602 287	3 217 BO1		04 000 000	00000
Temporary Buildings	232					0	25		100,113,0		04,020,088	676,690,67
Improvements Other than Buildings 240 13,310,876 1	13,310,876			127,824		13,438,700	20	5.849.975	671 035		6,521,910	6.916.790
13 Capitalized Equipment 250	250								201			
10 Yr Schedule 251 34,854,932 4,89	34,854,932		4,89	4,891,138	236,060	39.510.010	10	27 565 223	3 051 004	226 060	24 000 404	
5 Yr Schedule 252	252					0	1.0	0111000111	100,108,0	230,000	31,260,104	8,229,846
3 Yr Schedule	253					C	67				0 0	0
Construction in Progress 260	260					0	, 1		0		0	0
Total Capital Assets 200 200,879,667 15,73	200,879,667		15,73	15,734,348	236,060	216,377,955		115,017,485	7.840 737	236.060	122 622 162	09 755 703
Non-Capitalized Equipment 700	700					0	10		0	200,000	166,066,106	93,700,793
Allowable Depreciation									7,840,737			

	Α	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE		IL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)	
3			I his sch	edule is completed for school districts only.	
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			0	PERATING EXPENSE PER PUPIL	
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114		Total Expenditures	\$ 111,781,91
	O&M	Expenditures 15-22, L150		Total Expenditures	12,373,820
-	DS	Expenditures 15-22, L168		Total Expenditures	7,355,27
	TR	Expenditures 15-22, L204		Total Expenditures	6,163,213
-	MR/SS TORT	Expenditures 15-22, L288		Total Expenditures	2,693,712
14	TORT	Expenditures 15-22, L331		Total Expenditures	
15				Total Expenditures	\$ 140,367,93
	LESS RECEIPTS/REVENUES	S OR DISBURSEMENTS/EXPENDITURES NO	OT APPLIC	ABLE TO THE REGULAR K-12 PROGRAM:	
17	TD	Payanyas 9 44 1 42 Cal C	4440	Bandar Torra Bandar Amarana and a said	
19		Revenues 9-14, L43, Col F Revenues 9-14, L47, Col F	1412 1421		\$0
_	TR	Revenues 9-14, L47, ColF	1422		0
21		Revenues 9-14, L49, Coi F	1423	(111 - 111)	0
_	TR	Revenues 9-14, L50 Col F	1424	(m care)	0
	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
24		Revenues 9-14, L56, Col F	1442		0
	TR	Revenues 9-14, L59, Col F	1451		0
	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)	0
	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
_	TR O&M	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
_	O&M-TR	Revenues 9-14, L148, Col D Revenues 9-14, L149, Col D & F	3410 3499	Adult Ed (from ICCB)	0
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Adult Ed - Other (Describe & Itemize)	0
_	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary	0
_	M&C	Revenues 9-14, L229, Col D	4810	Federal - Adult Education	0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	0
	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	0
	ED	Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	1,437
	ED	Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	400,680
	ĒD ĒD	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	0
	ם= ED	Expenditures 15-22, L21, Col K	1911		0
	ED	Expenditures 15-22, L22, Col K Expenditures 15-22, L23, Col K	1912 1913	Special Education Programs K-12 - Private Tuition	0
_	ED .	Expenditures 15-22, L24, Col K	1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition	0
_	ED .	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
45 E	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	0
	ED .	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
	D	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
	D	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
	D	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tultion	0
-	ED ED	Expenditures 15-22, L31, Col K Expenditures 15-22, L32, Col K	1921	Billingual Programs - Private Tuition	0
	D	Experiditures 15-22, L32, Col K - (G+I)	1922 3000	Truants Alternative/Optional Ed Progms - Private Tuition Community Services	0
53 E		Expenditures 15-22, L102, Col K	4000	Total Payments to Other District & Govt Units	27,284
	D	Expenditures 15-22, L114, Col G	-	Capital Outlay	4,055,562 3,983,268
55 E	:D	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	3,963,266
56 C		Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
57 C		Expenditures 15-22, L138, Col K	4000	Total Payments to Other Dist & Govt Units	0
	M&C	Expenditures 15-22, L150, Col G	-	Capital Outlay	4,615,611
59 C		Expenditures 15-22, L150, Col I	4000	Non-Capitalized Equipment	0
61 D		Expenditures 15-22, L154, Col K Expenditures 15-22, L164, Col K	4000 5300	Payments to Other Dist & Govt Units	0
62 T		Expenditures 15-22, L179, Col K - (G+I)	3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	5,762,151
63 T		Expenditures 15-22, L190, Col K	4000	Total Payments to Other Dist & Govt Units	0
64 T		Expenditures 15-22, L200, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
65 T	R	Expenditures 15-22, L204, Col G	-	Capital Outlay	146,628
66 T		Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment	0
67 M		Expenditures 15-22, L210, Col K	1125	Pre-K Programs	0
68 M		Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K	17
69 M		Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K	1,045
70 м 71 м		Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs	0
/ 1 М 72 М		Expenditures 15-22, L218, Col K	1600	Summer School Programs Comprisely Septimes	9,751
72 M		Expenditures 15-22, L274, Col K Expenditures 15-22, L278, Col K	3000 4000	Community Services Total Payments to Other Diet & Court Haite	221
74			7000	Total Payments to Other Dist & Govt Units	0
75				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$ 19,003,655
76				Total Operating Expenses Regular K-12 (Line 14 minus Line 75)	
77		9 Mo ADA from	the Gener	ral State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12	
78				Estimated OEPP (Line 76 / Line 77)	
79				•	

Directions may

	А	В	С	D	E F
1		ESTIMATED OPERATING EXPENSE		IL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15) adule is completed for school districts only.	
3			17/10 00/10		
5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	Amount
80			1	PER CAPITA TUITION CHARGE	
81	LESS OFFSETTING RECEIPT	'S/REVENUES:			
83	TR	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$0
84		Revenues 9-14, L44, Col F Revenues 9-14, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	0
86		Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
87		Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
88		Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	0
90	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	0
91		Revenues 9-14, L57, Col F	1443 1444	Special Ed. Transp Fees from Other Sources (In State)	0
93		Revenues 9-14, L58, Col F Revenues 9-14, L75, Col C	1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	736,622
-	ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	2,345,401
_	ED ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	527,593 232,035
97		Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	232,035
_	ED .	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	0
-	ED-O&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D	1890 1910	Other (Describe & Itemize) Rentals	260,941
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	200,941
-	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts Other Legal Face (Receible & Marriag)	0
103	ED-O&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F	1993 3100	Other Local Fees (Describe & Itemize) Total Special Education	2,657,342
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	176,527
106	ED-MR/SS	Revenues 9-14, L144, Col C,G Revenues 9-14, L145, Col C	3300 3360	Total Bilingual Ed State Free Lunch & Breakfast	97,252
_	ED-O&M-MR/SS	Revenues 9-14, L145, Col C,D,G	3365	School Breakfast Initiative	11,484
	ED-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education	325,126
110	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	1,555,811
	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	0
-	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	725,943
$\overline{}$	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G Revenues 9-14, L160, Col C,F,G	3715 3720	Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery	0
-	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	0
	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G Revenues 9-14, L164, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
121	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G Revenues 9-14, L167, Col C,F	3780 3815	Technology - Technology for Success State Charter Schools	0
	D&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	0
	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	6,232
125 E	ED-O&M-TR-MR/SS	Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G	4045	Head Start (Subtract) Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title V	0
	D-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	942,495
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	-	Total Title I Total Title IV	704,864
131	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G Revenues 9-14, L222, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	470,286
	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G  Revenues 9-14, L223, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	0
135 E	D-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	93,727
160 E	ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C231 thru J258) Revenues 9-14, L260, Col C	4800 4901	Total ARRA Program Adjustments Race to the Top	12,303
162 E	D-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
	ED,O&M,MR/SS ED-TR-MR/SS	Revenues 9-14, L262, Col C,D,G Revenues 9-14, L263, Col C,F,G	4904	Advanced Placement Fee/International Baccalaureate	0
	D-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4905 4909	Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)	60,607
166 E	D-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America	0
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G Revenues 9-14, L267, Col C,D,F,G	4920 4930	McKinney Education for Homeless Children Title II - Eisenhower Professional Development Formula	0
169 E	D-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G		Title II - Teacher Quality	125,532
	D-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools	0
	D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G Revenues 9-14, L271, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	102,217 163,839
173 E	D-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	290,983
174 175				Total Deductions for PCTC Computation (Sum of Lines 83 - 173)	40 000 400
176				Total PCTC Expenditures (Line 76 minus Line 176)	\$ <u>12,625,162</u> 108,739,118
177				Total Depreciation Allowance (from page 27, Col I)	7,840,737
178 179				Total Net Expenditures for PCTC Computation Line 176 plus Line 177) 9 Mo ADA (from Line 77)	116,579,855 7,515.00
180				Total Estimated PCTC (Line 178 / Line 179) *	\$ 15,512.95
181 182 •	The intal OEPP/PCTC may char	nge based on the data provided. The final as	mounte will b	na calculated by ISBE	
, 02	THE TOTAL OCCUPANT OF THE PROPERTY CHAP	igo passo on the data provided. The IMB( 8)	mounts Will I	ou carcurated by 100C	

D2-1-4- DMORO4

- (	ESTIMATED INDIRECT COST RATE DATA					
T <sub>c</sub>						
7 E 4	SECTION I Financial Data To Assist Indirect Cost Rate Determination (Source document for the computation of the Indirect Cost Rate is found in the "Expanditures 45.22" 4-6.	Fynandling	6 A.R. 202 5 4 5 7 3			
rC.	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	e disbursem n each functi funding for a	otion of line 11, enter the disbursements/expenditures included within the following rother employees within each function that work with specific federal grant progran le, if a district received funding for a Title I clerk, all other salaries for Title I clerks on or to persons whose salaries are classified as direct costs in the function listed.	d within the following func federal grant programs in ries for Title I clerks perfoi in the function listed.	tions charged directly to an the same capacity as thos rming like duties in that fur	ind reimbursed from se charged to and nction must be
T	Support Services - Direct Costs (1-2000) and (5-2000)					
Т	Direction of Business Support Services (1-2510) and (5-2510)					
8	Fiscal Services (1-2520) and (5-2520)			And the second s		
6	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			And have a surroughput that the last supply that the supply state of the supply state		
10	Food Services (1-2560) Must be less than (P16, Col E-F, L62)			1 540 440		
Ι.	Value of Commodities Received for Fiscal Year 2015 (Include the value of commodities when determining if an A-133	ities when de	termining if an A-133	n-+'0+0'-		
	is required).		•	88,033		
ΩĪ,	Internal Services (1-2570) and (5-2570)					
7	Staff Services (1-2640) and (5-2640)					
$\overline{}$	Data Processing Services (1-2660) and (5-2660)		The same of the sa			
ر 10	SECTION II Estimated Indirect Cost Rate for Federal Programs					
1			Restricted Program	rogram	Unrestricted Program	Program
6	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
$\overline{}$	Support Services:	2001		80,266,490		80,266,490
	Pupil	2100		2004		
22	Instructional Staff	2200		2,004,312		5,064,512
23	General Admin.	2300		2 592 246		4,200,153
24	School Admin	2400		8 989 467		2,292,240
$\overline{}$	Business:			0000		0,969,407
18	Direction of Business Spt. Srv.	2510	223,192	0	223 192	
J	Fiscal Services	2520	746,140	0	746.140	
0 0	Oper. & Maint. Plant Services	2540		7,860,468	7,860,468	C
200	Pupil Transportation	2550		5,986,797		5 986 797
3 6	Food Services	2580		0		0
	Internal pervices	2570	0	0	0	0
_	Direction of Central Sot Sov	0700				
34	Plan, Rsrch, Dvlo Eval, Sv	2670		0		0
35	Information Services	7020		0		0
ဗ္က	Staff Services	7030	0.70	88,880		88,880
ī.	Data Processing Services	2040	90,09	0	90,219	0
38		2000	7,020,192	0	2,526,192	0
39	unity Services	2000		116		911
9	Total	0000	2 595 742	27,505		27,505
4			Ct. COC.	824'//0'CII	11,446,211	107,216,961
45			Total Indirect Costs:	3.585.743	Unrestricted Rate	d Rate
64			Total Direct Costs:	115,077,429	Total Direct Costs:	107 216 961
-						֡

#### Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: IGAs w/ Villages and Park Districts for services, programs, and fu Name of the Local Education Agency (LEA) Participating in the Joint Dist 15, 41, 89, 93 in Transportation Coop & CASE for SPED (Limit text to 200 characters, for additional space use line 33 and 38) D41, 87, 89 using Franczek Radelet for Property Tax Appeal Various IL districts using SELF & SSCIP Insurance Pools CASE shared programs with Districts 15,16,41,44,89,93 Abor Mgmt, 3rd party vendor, operates our food service Agreement, Cooperative or Shared Service. Various IL districts using State of IL Procurement Team with GCG for employee benefit consulting CASE in Glen Ellyn; Districts 15,16,41,44,89,93 Various other Districts using Illinois Gas Coop D87 outsourced these services to GCA D87 outsourced these services to GCA D87 outsourced these services to GCA Tech Center of DuPage / see below Щ REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357 Fiscal Year Ending June 30, 2015 **Next Fiscal Year** Barriers to Implementation Glenbard Township High School 19-022-0870-17 × × × × × × × × × × × × × × 43 Vocational Education Coop - Districts 86, 88, 94, 99, 100, 108, 200, 201, 202, 203, 204 (Cook & DuPage), 205 Fiscal Year Current O × × × × × × × × × × × Educational Shared Programs - Glenwood, & SPED Alternative w/ District 88 (Ombudsman) Fiscal Year 44 All Other Joint/Cooperative Agreements - facilities; Booster Groups to fund projects × × × × × × × × × STEM (science, technology, engineering and math) Program Offerings Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget Additional space for Column (D) - Barriers to Implementation: Check if the schedule is not applicable. Service or Function (Check all that apply) Additional space for Column (E) - Name of LEA: All Other Joint/Cooperative Agreements Ø Vocational Education Cooperatives http://www.isbe.net/sfms/afr/afr.htm. Supply & Equipment Purchasing Special Education Cooperatives Grounds Maintenance Services Educational Shared Programs Professional Development Personnel Recruitment Maintenance Services Technology Services Curriculum Planning Energy Purchasing Employee Benefits Custodial Services Shared Personnel Investment Pools Insurance - Pools Food Services Legal Services Transportation **Grant Writing** Insurance Other 35 တ တ O

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	702 357	ထ တ	0 - 1 - 2 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3

#### · Page 32

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

		Actual	Actual Expenditures, Fiscal Year 2015	ear 2015	Birdastad	Fynondilemon Time	
			And death are step opposite the size of regions of the size of the size of the size of	State of the state	neleganna	Daugeted Expellutures, riscal Year 2016	er 2016
Description	Funct.	(10) Educational Fund	(20) Operations &	Totai	(10) Educational Fund	(20) Operations &	, L
1. Executive Administration Services	2320	777	-	for many in the second	THE RESIDENCE PROPERTY OF THE PARTY OF THE P	Maintenance Fund	lotal
A contraction of the contraction	777	778'111'7		2,111,927	2.054.229	and the same of th	00 730 6
4. Special Alea Auministration Services	2330	52,063		52 063	46 500		677'4C0'7
<ol> <li>Other Support Services - School Administration</li> </ol>	2490	1.174.842	And the state of t	4 474 040	000'04	The country and the second sec	45,500
4. Direction of Business Support Services	2510	120 000		7,174,042	1,225,410		1.225.410
5. Internal Services	2010	4/0,022	O	220,674	230,055	empreren a sentanda fina en artera el eleja destroj presión andi sepan deglaserana ano de de	230 055
The second secon	727	0		0	The same of the sa	have a grown to the programme are springly due to be before your programme an elegander designation and many or	00,003
<ul> <li>b. Urrection of Central Support Services</li> </ul>	2610	0					The second secon
7. Deduct - Early Retirement or other pension obligations required	1s required	A state of the sta	and the state of t	O	0		
by state law and included above.				0		At . 60 a a comment of the comment o	destinate destre su suprimentante e a sebumba de provincia de proprio de cana e
8. Totals	***************************************	3 550 508	The state of the s		>	and the state of t	
Percent Increase (Decrease) for EV2016 (Budgeton)	,	000,000,0	<b>D</b>	3,559,506	3,555,194	0	3.555 194
PY2015 (Actual)	a) over					And the state of t	A CONTRACTOR OF THE PROPERTY O

#### CERTIFICATION

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

Out 14 wil (Date) Signature of Super

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.

3.25g. Waiver applications must be postmarked by August 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-2015 report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.

The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

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

- 1. Page 10, Row 78 Admissions Other
- 2. Page 10, Row 81 Other District/School Activity Revenue
- 3. Page 10, Row 87 Rentals Other
- 4. Page 11, Row 107 Other Local Revenues
- 5. Page 11, Row 139 CTE Other
- 6. Page 12, Row 171 Other Restricted Revenue from State Sources
- 7. Page 14, Row 271 Other Restricted Revenue from Federal Sources
- 8. Ed Fund Page 16, Row 56 Other Support Services School Admin
- 9. Ed Fund Page 16, Row 73 Other Support Services
- 10. DS Fund Page 18, Row 165 Debt Services Other
- 11. IMRF Fund Page 20, Row 254 Other Support Services School Admin

Course Fees Athletic Fees iPad Rental Fee

Misc. Other

Revenue from VL of Lombard for Shared Vocational Person

**Education Library Grant** 

Grant Funds

Administrative Staff Salaries and Benefits

Background Investigation Fees

Paying Agent Fees

Medicare Expense for Deans

Glenbard Township High School District No. 87 19-022-0870-17

#### Reference Pages.

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

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*			MATION					I
_	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)	() SUMMARY INFORM/ 17-1 (105 ILCS 5/17-1)	-1)					=
V 6	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit reduction plan" and narrative.	eflects that a "deficit red ducation (ISBE) within:	uction plan" is require 30 days after acceptin	d as calculated below, the g the audit report. This m	"deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual 3E) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit	complete the "deficit redu nual budget to be amende	ction plan" in the a ed to include a "de	nnual ficit
J	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 3) 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.	quidelines and format in an amount equal to or g it an original budget/am	the School District Bu preater than one-third ( ended budget with ISB	dget Form 50-36. A plan 1/3) of the ending fund ba E that provides a "deficit	d format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct re qual 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 thn budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years	ating funds listed below ก f the ending fund balance g the shorffall within the ne	esult in direct reverse lis less than three	nues times
4								
ည	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	- Operating Fund the following calculati	s Only					
9		EDUCATIONAL.	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
~	Direct Revenues	109,993,410	17,258,490	5,436,721	12.216	132 700 837		
ω	Direct Expenditures	111,781,915	12,373,820	6,163,213		130,318,948		
6	Difference	(1,788,505)	4,884,670	(726,492)	12.216	2.381.889		
의	Fund Balance - June 30, 2015	49,047,997	10,861,076	2,790,427	6.275.014	68.974.514		
12			(			••••••		
13			Bala	nced - no deficit re	Balanced - no deficit reduction plan is required.	uired.		
14						••••••		