Due to ROE on Friday, October 14th Due to ISBE on Tuesday, November 15th SD/JA17 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, 2017

	Certified Public Accountant Information	Name of Auditing Firm:	Baker IIIIy Virchow Krause, LLP	Name of Audit Manager: Anna Wiszowaty CDA	Address:	1301 West 22nd Street, Suite 400	ate: Zip	Oak Brook IL 60523	Phone Number: Fax Number: (630) 990-3131 (630) 990-00-2	digit): Ext	239-019608	Email Address:	anna.wiszowaty@bakertilly.com		ISBE Use Only		Reviewed by Regional Superintendent/Cook ISC	Regional Superintendent/Cook ISC Name (Type or Print):	Email Address:	Telephone: Fax Number:	Signature & Date:
Accounting Basis:	X X	ACCRUAL		,			Filing Status:	Submit electronic AFR directly to ISBE	Cilck on the Link to Submit:	Send ISBE a File	C	0		Single Audit Status:	YES	X YES NO Is all Single Audit information completed and attached? X YES NO Were any financial statement or federal award findings issued?	Reviewed by Township Treasurer (Cook County only) Name of Township:	Township Treasurer Name (type or print)	Email Address:	Telephone: Fex Number:	Signature & Date:
School District/ Ioint Arragment Information	(See instructions on inside of this page.)	School District/Joint Agreement Number. 19-022-0870-17	County Name:	Du Page	Name of School District/Joint Agreement:	Glendard I Ownship High School District No. 87	Address: 596 Crescent Boulevard	CIV.	Glen Ellyn	Email Address:	ZIO COCIO.	60137		Annual Financial Report Type of Auditor's Report Issued:	Qualified X Unqualified	Adverse Disclaimer	Reviewed by District Superintendent/Administrator	District Superintendent/Administrator Name (Type or Print): Dr. David Larson	ass; arson@glenbard.org	(630) 469-9100-*-5414 (630) 499-1832	Signature & Patie.

This form is based on 23 litting Administration Code 100, Subtitle A, Chapter I, Subchapter C (Part 100). ISBE Form SD50-35/JA50-80 (05/17)

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



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 basis 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, 2017, 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 19, 2017 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, 2017, 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, itemization schedules, and deficit reduction calculation, 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, 2017.

This report is intended solely for the information and use of the Board of Education, management of the Glenbard Township High School District No. 87, 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 19, 2017

Baker Tilly Virchaw Krause, U.P



NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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, 2017

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, 2017

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 2016 levy resolution was approved during the November 28, 2016 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 2016 and 2015 tax levies were 0.7% and 0.8%, 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, 2017

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, 2017

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, 2017, expenditures exceeded budget in the Operations and Maintenance Fund, Transportation Fund, and Municipal Retirement/Social Security Fund by \$3,409,826, \$470,365, and \$201,867, respectively. These excesses were funded by available fund balances.

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	\$ 91,253,246 S	1,240,556 \$	92,493,802
Total	<u>\$ 91,253,246</u>	1,240,556 \$	92,493,802

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

For disclosure purposes, this amount is segregated into the following components: 1) cash on hand 2) deposits with financial institutions, which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit; and 3) other investments, which consist of all investments other than certificates of deposit, as follows:

	2.01	Cash and investments
Cash on hand Deposits with financial institutions Other investments		\$ 100 48,081,835 44,411,867
Total		<u>\$ 92,493,802</u>

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.

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

	Investment Maturity (In Years)									
	Fair Value	L	ess than one		1-5		6-10	M	ore than 10	
IDSLAF + Term Series Negotiable Certificates	\$ 38,700,000	\$	38,700,000	\$	-	\$	-	\$	-	
of Deposit	 5,711,867	_	4,471,650		1,240,217		-			
Total	\$ 44,411,867	\$	43,171,650	\$	1,240,217	\$	-	\$		

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit 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, 2017

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.

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, 2017, 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 event 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 \$3,402,133 in fund balance to the Debt Service Fund from the Operations and Maintenance Fund.

This transfer was required to fund debt service principal and interest payments on the District's outstanding debt certificates and capital leases. The amounts are paid from the Debt Service Fund as required 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, 2017

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, 2017:

	Beginning Balance	Additions	1	Deletions	Ending Balance	Due Within One Year
General obligation bonds Alternate revenue bonds Unamortized premium	\$ 57,705,000 \$ 17,175,000 3,005,936	-	\$	3,190,000 \$ 2,025,000 154,504	54,515,000 15,150,000 2,851,432	\$ 3,285,000 2,050,000
Total bonds payable Debt certificates Capital leases	77,885,936 1,755,000 888,582	- - -	â	5,369,504 485,000 428,607	72,516,432 1,270,000 459,975	5,335,000 495,000 325,244
Total long-term liabilities - governmental activities	\$ 80,529,518 <u>\$</u>	-	\$	6,283,111 \$	74,246,407	\$ 6,155,244

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 2010A Refunding Bonds dated November 18, 2010 are due in annual installments through December 1, 2017 Series 2011 Taxable Refunding Bonds dated April 26, 2012 are due in annual installments through October 1,	2.00% - 2.25%	\$ 835,000	\$ 130,000
2019	1.35% - 4.77%	8,355,000	4,640,000
Series 2012 Refunding Bonds dated April 26, 2012 are due in annual installments through October 1, 2024 Series 2015A GO Bond dated July 2, 2015 are due in	0.50% - 3.50%	17,260,000	13,660,000
annual installments through January 1, 2035	3.40% - 4.00%	9,705,000	9,705,000
Series 2015B GO Refunding Bonds dated July 17, 2015 are due in annual installments through January 1, 2026 Series 2016 GO Bond dated March 29, 2016 are due in	4.00%	1,090,000	1,090,000
annual installments through January 1, 2036	3.125% - 5.00%	25,290,000	25,290,000
Total		\$ 62,535,000	\$ 54,515,000

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

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

1 1111 200 200 1		Principal	Interest	Total
2018	\$	3,285,000 \$	2,052,797 \$	5,337,797
2019	1	2,135,000	1,958,466	4,093,466
2020		2,220,000	1,871,148	4,091,148
2021		2,295,000	1,798,608	4,093,608
2022		2,360,000	1,733,046	4,093,046
2023 - 2027		12,995,000	7,346,082	20,341,082
2028 - 2032		16,100,000	4,026,130	20,126,130
2033 - 2036		13,125,000	826,953	13,951,953
Total	<u>\$</u>	54,515,000 \$	21,613,230 \$	76,128,230

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, 2017, the statutory debt limit for the District was \$354,324,010, providing a debt margin of \$282,929,035. There are numerous covenants with which the District must comply in regards to these bond issues. As of June 30, 2017, the District was in compliance with all significant bond covenants, including federal arbitrage regulations.

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 assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2017, \$34,165,000 of bonds outstanding are considered defeased.

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 \$16,752,370.

Alternate Revenue bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness			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		5,985,000	
Total		\$	19,560,000	\$	15,150,000	

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

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

		Principal	Interest	Total
2018 2019	\$	2,050,000 \$	350,379 \$	2,400,379
2020		2,085,000 2,105,000	319,835 288,768	2,404,835 2,393,768
2021 2022		2,140,000 2,195,000	253,935 192,945	2,393,935 2,387,945
2023 - 2024		4,575,000	196,508	<u>4,771,508</u>
Total	<u>\$</u>	15,150,000 \$	1,602,370 \$	16,752,370

Debt Certificates. 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
2018	\$	495,000	\$ 34,904 \$	529,904
2019		510,000	21,362	531,362
2020		265,000	 5,962	270,962
Total	<u>\$</u>	1,270,000	\$ 62,228 \$	1,332,228

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, 2017, \$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, 2017, are as follows:

	****	A	Mount
2018		\$	335,418
2019 Total minimum lease payments			137,919
Less: amount representing interest			473,337 (13,362)
Present value of minimum lease payments		\$	459,975

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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 \$150,000 per employee or \$9,089,597, 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, 2017

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. 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 1.12 percent of pay during the year ended June 30, 2017. State of Illinois contributions were \$747,233, 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, 2016 and June 30, 2015 were 1.07 and 1.02 percent of pay, respectively. For these years, state contributions on behalf of District employees were \$695,934 and \$649,399, respectively.

Employer Contributions to THIS Fund. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.84 percent during the year ended June 30, 2017 and 0.80 and 0.76 percent during the years ended June 30, 2016 and 2015, respectively. For the years ended June 30, 2017, 2016 and 2015 the District paid \$560,425, \$520,325 and \$483,866 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 current 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, 2017

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.

Summary of Eligibility & Coverage

Eligibility Provisions

Certified Staff (Administrators, and Teachers)

Employees who have completed at least 10 years of service with the District and are at least age 55 at the time of retirement and are not subject to any TRS penalties are eligible for retiree health care benefits.

AFSCME Support Staff and Confidential Personnel

Employees who have completed at least 10 years of service with the District and are eligible for immediate IMRF retirement are eligible for retiree health care benefits.

SEIU Support Staff

Employees who have completed at least 8 years of service with the District and are at least age 55 at the time of retirement are eligible for retiree health care benefits. They will contribute the full premium for single or family coverage.

All Other IMRF Employees

Employees must satisfy the following IMRF eligibility requirements:

- > Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)
 - At least 55 years old and at least 8 years of credited service
- > Regular Plan Tier 2 (First Enrolled in IMRF On or After January 1, 2011)
 - At least 62 years old and at least 10 years of credited service

Medical Coverage

Certified Staff (Administrators, Confidential Personnel, and Teachers)

Administrators

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired after between July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends upon attainment of age 65 by the retiree.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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

Summary of Eligibility & Coverage (cont.)

Confidential Personnel

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and all but \$50 for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired on or after July 1, 2007 and on or before June 30, 2009, the District pays 88% of the premium for single coverage and 58% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

Teachers

For those retired prior to July 1, 2007, the District pays 100% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired between July 1, 2007 and June 30, 2014, the District pays 85% of the premium for single coverage and 50% for family coverage for the District-sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

For those retired after July 1, 2014, the District pays 100% of the premium for single coverage and 50% for family coverage for the TRIP plan. Coverage ends upon attainment of age 65 by the retiree.

AFSCME Support Staff

For those retired on June 30, 2012, the District pays 88% of the premium for single coverage and 58% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date. These retirees will terminate coverage on June 30, 2017.

For those retired between June 2013 and June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 5 years from retirement date.

For those retired on and after June 2014, the District pays 87% of the premium for single coverage and 57% for family coverage for the District-sponsored medical plan. Coverage ends 3 years from retirement date.

SEIU Support Staff

The District pays 85% of the premium for single coverage and 60% for family coverage for the District sponsored medical plan. Coverage ends upon attainment of age 65 by the retiree.

All Other IMRF Employees

Employees may continue coverage into retirement on the District medical plans on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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

Summary of Eligibility & Coverage (cont.)

Dental Coverage

Certified Staff (Administrators, Confidential Personnel, and Teachers)

Administrators

The District pays 100% of the premium for coverage for the retiree and their eligible dependents for the District sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

Confidential Personnel

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. 2013 retirees end upon attainment of age 65. Coverage ends pursuant to the retirement agreement; 2014 retirees receive 5 years of coverage post retirement, retirees in 2015 and after receive coverage for 3 years post retirement.

The District provides benefits on a pay-all basis for both the retiree and eligible dependents for the District sponsored dental plan. Coverage ends upon attainment of age 70 by the retiree.

Teachers

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the

District sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree. Retirees are given the option to continue dental to the attainment of age 70 by paying the full premium for either single or family coverage.

AFSCME Support Staff

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. For those retired between June 2013 and June 2014, coverage ends 5 years from retirement date. For those retired on and after June 2014 coverage ends 3 years from retirement date.

SEIU Support Staff

The District pays 100% of the premium for coverage for the retiree and 0% for dependent coverage for the District-sponsored dental plan. Coverage ends upon attainment of age 65 by the retiree.

Life Insurance Benefits

Certified Staff (Administrators, Confidential Personnel, and Teachers)

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000 until attainment of age 65.

AFSCME Support Staff

The District pays 100% of the premium for a Group Life insurance coverage in the amount of \$60,000. This will be maintained for 5 years post retirement for those retired on or before June 2014. Retirees on or after June 2014 will maintain the Group Life Insurance for 3 years post retirement.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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

Summary of Eligibility & Coverage (cont.)

SEIU Support Staff

The District pays 100% of the premium for Group Life insurance coverage in the amount of \$60,000 until attainment of age 65.

For fiscal year 2017, the District contributed \$1,505,536 to the plan. Plan members receiving benefits contribute percent and percent of their premium costs for a family plan and a single plan, respectively. For fiscal year 2017, total member contributions are \$454,536.

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	\$ 3,225,467 228,390 (377,097)
Annual OPEB cost Contributions made Increase in net OPEB obligation	 3,076,760 (1,505,536) 1,571,224
Net OPEB Obligation - Beginning of Year	 13,250,310
Net OPEB Obligation - End of Year	\$ 14,821,534

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, 2017 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, 2017	\$ 3,076,760	48.93 % \$	14,821,534
June 30, 2016	4,642,607	31.86 %	13,250,310
June 30, 2015	4,602,157	42.27 %	10,086,780

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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

The funded status of the Retiree Healthcare Plan as of July 1, 2016, the most recent actuarial valuation date, is as follows:

Actuarial accrued liability (AAL) Actuarial value of plan assets	\$	29,476,293
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$</u>	29,476,293
Funded ratio (actuarial value of plan assets/AAL)		-%
Covered payroll (active plan members)	\$	76,421,155
UAAL as a percentage of covered payroll		38.57%

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, 2016 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 7 percent initially, reduced by decrements to an ultimate rate of 6 percent after 7 years. 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 dollar on an open basis. The remaining amortization period at June 30, 2017 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, 2017

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, 2017 was 9.0 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, 2017

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, 2017, 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 \$46,972,332 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, 2017, were \$386,960.

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, 2017, the District pension contribution was 38.54 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2017, were \$140,136. There were no contributions due to TRS as of June 30, 2017.

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, 2017, the District paid \$196,198 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, 2017, the District paid \$443 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, 2017, 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, 2016 is available in the separately issued TRS Comprehensive Annual Financial Report.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Net Pension Liability. At June 30, 2017, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 9,729,247
State's proportionate share of the collective net pension liability associated with the District	478,303,640
Total	\$ 488,032,887

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, and rolled forward to June 30, 2016. 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, 2016, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2016 and 2015, the District's proportion was 0.01232548 percent and 0.01450086 percent, respectively.

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, 2016 actuarial valuation included (a) 7.50% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.50 percent to 7.00 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

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

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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	14.40 % 3.60 % 14.40 %	6.94 % 8.09 % 7.46 %
U.S. TIPS NCREIF	3.60 % 10.70 %	10.15 % 2.44 %
Opportunistic real estate ARS Risk parity	5.30 % 15.00 %	1.70 % 5.44 %
Diversified inflation strategy Private equity	11.00 % 8.00 % 14.00 %	4.28 % 4.16 % 10.63 %

Discount Rate. At June 30, 2016, the discount rate used to measure the total pension liability was a blended rate of 6.83 percent, which was a change from the June 30, 2015 rate of 7.47 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2016 was not projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47 percent. The discount rate was the same as the actuarially-assumed rate of return on investments that year because TRS's fiduciary net position and the subsidy provided by Tier II were sufficient to cover all projected benefit payments.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Note 9 - Retirement Systems - (Continued)

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.83 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 (5.83 percent) or 1-percentage-point higher (7.83 percent) than the current rate:

	4	% Decrease	D	Current	40/ 1
		70 Decrease	יט	scount Rate	 1% Increase
District's proportionate share of the collective net pension					
liability	\$	11,899,265	\$	9,729,247	\$ 7,956,919

Pension Expense. District pension expense as part of the June 30, 2016 valuation was \$626,905. The District recognized TRS related pension expense of \$527,096 and on behalf revenue and expense of \$46,972,332 for support provided by the state in the District's financial statements for the year ended June 30, 2017.

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 the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Regular Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. 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 are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Regular Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2016, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	453
Inactive, non-retired members	484
Active members	271
Total	1,208

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 2016 was - 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, 2016, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

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, 2016 annual actuarial valuation included (a) 7.50% investment rate of return, (b) projected salary increases from 3.75% to 14.50%, including inflation, and (c) price inflation of 2.75%. 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.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

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 to the target asset allocation percentage and 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	38.00 %	8.30 %	6.85 %
International equities	17.00 %	8.45 %	6.75 %
Fixed income	27.00 %	3.05 %	3.00 %
Real estate	8.00 %	6.90 %	5.75 %
Alternatives	9.00 %		
Private equity		12.45 %	7.35 %
Hedge funds		5.35 %	5.25 %
Commodities		4.25 %	2.65 %
Cash equivalents	1.00 %	2.25 %	2.25 %

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.50%. The discount rate calculated using the December 31, 2015 measurement date was 7.47%. 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 to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

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 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability Plan fiduciary net position	\$ 77,651,615 61,350,057	\$ 70,178,921 61,350,057	\$ 63,948,778 61,350,057
Net pension liability/(asset)	\$ 16,301,558	\$ 8,828,864	\$ 2,598,721

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2016 was as follows:

		1	ncre	ease (Decreas	e)	
		Total Pension Liability (a)		lan Fiduciary Net Position (b)	-	Net Pension ability/(Asset) (a) - (b)
Balances at December 31, 2015 Service cost Interest on total pension liability Differences between expected and actual experience of	\$	68,827,422 909,181 5,013,568	\$	59,991,680 - -	\$	8,835,742 909,181 5,013,568
the total pension liability Change of assumptions Benefit payments, including refunds of employee		(30,581) (208,727)		-		(30,581) (208,727)
contributions Contributions - employer Contributions - employee Net investment income Other (net transfer)	2	(4,331,942) - - - - -		(4,331,942) 1,261,795 378,710 4,124,483 (74,669)		- (1,261,795) (378,710) (4,124,483) 74,669
Balances at December 31, 2016	<u>\$</u>	70,178,921	\$	61,350,057	\$	8,828,864

Pension Expense. District pension expense as part of the December 31, 2016 valuation was \$2,296,342. The IMRF pension expense recognized in the District's financials for the year ended June 30, 2017 was \$1,188,502.

NOTE 10 - COMMITMENTS

As of June 30, 2017, the District is committed to approximately \$10,811,900 in expenditures in the upcoming year for various construction projects for the Glenbard West High School Addition. These expenditures will be paid through the available fund balances and building bonds already issued.

NOTE 11 - 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.

	TAB Name	AFR Page No.
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Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		=
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liah	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other	, to out that	5-0
Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7 - 8
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Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Evnandituras	15 - 22
Supplementary Schedules	Experialitates	13-22
Federal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule	ARRA Sched	22
Schedule of Ad Valorem Tax Receipts	Tax Sched	<u>23</u>
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long Term Dobt	<u>24</u>
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	Olloit-telli Colig-Tellii Debt	<u>25</u>
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Statistical Section	Nest lax Levies-Tult IIII	<u>26</u>
Schedule of Capital Outlay and Depreciation	Can Outley Dance	
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	<u>27</u>
Estimated Indirect Cost Rate for Federal Programs (Section I, Section II)	ICE Computation	28 - 29
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Audit Checklist/Balancing Schedule	AUDITCHECK	<u> </u>
Single Audit Section		
Annual Federal Compliance Report	Single Audit Cover - CAP	37 - 46

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 (Regulrements 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: In Windows 7 and above, files can be saved in Adobe Acrobat (*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

Submit Paper Copy of AFR with Signatures

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

 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's
 office no later than October 15, annually.
- Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. <u>Federal Single Audit 2 CFR 200.500</u>

Qualifications of Auditing Firm

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

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	1	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file eco	onomic interested
	2	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101] 2. One or more custodians of funds falled to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;	19-61.
		3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].	-
		 One or more violations of the Public Funds Deposit Act or the Public Funds investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. 	235/1 et. seq.].
		One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or with	
		7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without	
		3. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the In	
-		Sharing Act [30 ILCS 115/12].	miois otate Nevenue
	9	 One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois 5/10-22.33, 20-4 and 20-5]. 	School Code [105 ILCS
	10	D. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].	W 02.02
	11	 One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulato 	ry authorization per Illinois
-		School Code [105 ILCS 5/17-2A].	
	12	2. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements of	r expenses were observed.
	13	t. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by	/
_		ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].	
\perp	14	8. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE For	m 50-37) and FY17
		Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].	
PART	В-	- FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8]	! <u>.</u>
	45	The district has been deeped to policional as property as to policional as well as all as the second	
	10.	The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27].	
	16	The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General	Ctote Aid
1	10.	certificates or tax anticipation warrants and revenue anticipation notes.	State Alu
	17.	. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued	Lfunding
		bonds for this purpose pursuant to illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].	runding
	18.	The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund bala	nces
-		on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Fu	
PART	C-	OTHER ISSUES	
1			
		. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.	
		. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).	
	21.	Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 200 an explanation must be provided.	9. If checked,
X			(Ex: 00/00/0000)
	23.	If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash	Basis Accounting,
		please check and explain the reason(s) in the box below.	

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, and 3510) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2017, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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
eferred Revenues (490)		MATERIAL STREET	TO A STATE	A SECULIAR S	EZERGENESINEN	
andated Categoricals Payments (3110, 3500, 3510, 3100, 3105)						Representation of Consumers
						THE MANY
rect Receipts/Revenue						
andated Categoricals Payments (3110, 3500, 3510, 3100, 3105						-

^{*} 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.

omments /	Applicable to the Audito	or's Questionnaire:	

Baker Tilly Virchow Krause, LLP Name of Audit Firm (print)

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

Part 100 Section 110, as applicable.

	Α	ВС	D	E F	G		Н	П	J	K	L	IN
1				FINANC	CIAL P	ROFILE I	NFORMATIC	<u>N</u>	-			
2												
3	Req	uired to be	completed for School	Districts only.								
5	A.	Tax Rat	es (Enter the tax rate - ex	c .0150 for \$1.50)								
6 7			Tax Year 2016	Equaliza	ed Asse	essed Valua	ation (EAV):		5,135,130,575			
8			Educational	Operations &		Trans	sportation		Combined Total	_	Morking Cock	
9	, F	Rate(s):	0.018754	+ 0.00311	16 +	11011	0.000780	= [0.022650	ם ו	Working Cash	
11 12			Anne de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de			Laurence Autorities		h		U L		
13	В.	Results	of Operations *									
15			Receipts/Revenues	Disbursements/		Excess/	(Deficiency)		Fund Balance			
16			142,841,099	Expenditures 139,408,264	4		3,432,835	Γ	71,702,288	7		
17	1	* The r	numbers shown are the su					the E		! ns & M≀	aintenance,	
18 19			sportation and Working Ca									
20	c.	Short-To	erm Debt **									
21 22			CPPRT Notes	TAWs	o'contragal.	1	ANs		TO/EMP. Orders		GSA Certificates	;
22			0	- () +		0	+	0	+		0 +
23			Other	Total								
24		** The r	0 =)							
23 24 25 26 27 28		men	umbers shown are the su	m or entries on page 2:	o.							
27	_	Lana Ta	on Dahi									
29	D.	Long-Te Check the	applicable box for long-te	erm debt allowance by t	vne of o	district						
29 30			approach box (c) (c)	The section of the se	,,po o, .	2150100						
31			6.9% for elementary and	I high school districts,		354	,324,010					
32		b.	13.8% for unit districts.									
33 34		Long To	m Debt Outstanding:									
35		Long-16	in Debt Outstanding.									
36		c.	Long-Term Debt (Princip	eal only)	Acct							
37			Outstanding:	• • • • • • • • • • • • • • • • • • • •	511	71	,394,975					
38												
39 40	E.	Material	Impact on Financial F	locition								
41			le, check any of the follow		e a mat	erial impac	t on the entity's	fina	ncial position during t	iuture re	enorting periods	
42			ets as needed explaining			•			,		period period .	
43		- D-										
45			ending Litigation aterial Decrease in EAV									
46		-	aterial Increase/Decrease	in Enrollment								- 1
47		Ad	verse Arbitration Ruling									
48		Pa	ssage of Referendum									
49		Ta	xes Filed Under Protest									
50			cisions By Local Board of	·	erty Ta	x Appeal B	oard (PTAB)					
51 52		l Ot	her Ongoing Concerns (D	escribe & Itemize)								ŀ
53		Comment	s:									
54		:	***************************************		************		******************		*****************************	*********	***************************************	
55												
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57 58												
60			*******************************	*************************************		*****************			******************************		***********************	!
61												
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Page 4

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Σ		Score Weight Value	Score Adjustment Weight Value	Score Weight Value	Score Weight Value	Score Weight Value	Total Profile Score: Profile Designation	vided on t I categoric
		Ratio 0.502	Ratio 0.976 ≠ 0	Days 85.15	ent .00	arcent 79.85	otal Pro rofile De	n data pro mandated
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E		8.00 0.00 0.00	4.00 9.00 0.00	00 18	0.00	38	018 Fina	nay chang and by the ISBE.
I	Profile) px	Totai 71,702,288.00 142,841,099.00	Total 139,408,264.00 142,841,099.00	Total 71,702,288.00 387,245.18	Total 0.00 98,864,101.40	Total 71,394,975.00 354,324,009.68	Total Profile Score: 4.00 Estimated 2018 Financial Profile Designation: <u>RECOGNITION</u>	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.
<u>o</u>	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile,aspx						щ	
	FILE S e to the l	egative)			x Rates			*
	AL PRO	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20		by 360	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates			
4	NANCI, Dosite for Pages/Sci	10, 70 + (5 10, & 70, 3 & 20	40 :0 & 70, 3 & 20	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	40 tum of Cor			
	VTED FI	Funds 10, 20, 40, 70 + (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 divid	Funds 10, 20 & 40 (.85 x EAV) x Sum			
Ш	ESTIMA the follo	Fund Fund Minu	Fund Fund Minu	Fund	Fund (.85.)			
	(Go to	74)	74)	5 & I5)				
	l District) 254 thru E	17) 354 thru D	CS, DS, R	ining:			
٥	gh Schoo	F81 & I81) B & I8) (P8, Cell (717, F17, I 8, & I8) (P8, Cell (:D73)	4, F4, I4 8 017, F17 8	m Rema 3-7 & F11) ind J10)	ning:		
	mship Hiç 17	281, D81, I C8, D8, F ner Funds D69 and C	Cell C17, [C8, D8, F ner Funds D69 and C	Cell C4, D Cell C17, E	Maximu 25, Cell Fe 1, Cell J7 a	n Remai H37) I H31)		
	(Go e Glenbard Township High School District No. 87	re Ratio: P8, Cells (s (P7, Cell iged to Ott	e Ratio: ures (P7, (s (P7, Cell iged to Ott C:De5, C:C	ents (P5, 1	orrowing rrowed (P: Rates (P3	bt Margi (P3, Cell d (P3, Cel		
H		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 C54 thru D74) (Excluding C:D57, C:D81, C:D85, C:D89 and C:D73)	Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (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, D5, F5 & I5) 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)		
O	District Name: District Code: County Name:	alance to n of Fund n of Direct Operating ling C:D57	Expenditures to R Total Sum of Direct E Total Sum of Direct R Less: Operating Da (Excluding C:D57, (Cossible Adjustment:	Days Cash on Hand: Total Sum of Cash & Inv Total Sum of Direct Expe	of Short ipation We % x Comb	of Long- m Debt Ot g-Term De		
	District District County	J. of	Expend Total Sur Total Sur Less: (Excluc	Days Ca Total Sun Total Sun	Percent Tax Antic EAV x 85'	Percent Long-Ten Total Lon		
A B	700400100000000000000000000000000000000	+ +	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	104010 6	4	າດຸ	12002	
	1.40,712,00,7		10 10 10 10 10 10 10 10 10 10 10 10 10 1	25 2 2 2	3282	33333	37 39	8 8 4 4 4

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2017

110 Oth Investment of the Inve	a H		(10)	(20)	(30)	1077		109/	(70)	2	۷
Ö	SHESS V								(70)		
ō	(Enter Whole Dollars)	000	Educational	Operations &	(ac)	(40)	(50) Municipal	(no)	2	(80)	(90)
				Maintenance	Dant Services	Tansportation	Ketirement/Social Security	Capital Projects	Working Cash	Tort	Safety
	KENI ASSEIS (100)		A STATE OF THE PARTY OF THE PAR								
	ints 111 through 115)	-	57,472,959	5,554,707	2,782,975	2,341,663	3,174,843	13.593.140	6 332 959	C	C. C
		2	0	0	0	0	0	0			
	Taxes Receivable 130	0	0	0	0	C	0		> 0		
	Interfund Receivables	0	0	C	0	0			2	0	0
	Intergovernmental Accounts Receivable	0	C	0			0	0	0	0	0
-			0 0	0	0 1	Company of systems of environment of the systems of the system of the sys	0	0	0	0	0
_		2 6	0 0)	0	0	0	0	0	0	0
	the second state of the se		0	0	0	0	0	0	0	0	•
4	Prepard Items	0	0	0	0	0	0	0			
_	Other Current Assets (Describe & Itemize)	0	0	0	0	C	And we want to the state of the	0	> 0		
13	Total Current Assets	57	57,472,959	5,554,707	2.782.975	2 341 663	3 174 843	13 503 440	0 200 000		0
14 CAPIT	CAPITAL ASSETS (200)						Otor in	251 '000'01	608,200,0	0	0
9	ol Trace irac	The Statement	Contraction of the	Section and section of the second	Mary and Address of the Party of	Manhages or reference of the real	The second secon				
+											AND THE PERSON IN COURSE OF TH
+	The second secon	0.							42.5	-	
+		0							(
+	Mastructure	0							-		
-	Capitalized Equipment 250	0				ne com					
8 81	Construction in Progress	0							in a contract of		
Z1 Am	Amount Available in Debt Service Funds 340	c			T 100 1480 1880					Person, or	
_	Amount to be Provided for Payment on Long-Term Debt 350	0			C Thispanic of the						
Z3 T	Total Capital Assets										
24 CURR	CURRENT LIABILITIES (400)				8				,		A STATE OF THE PARTY OF THE PAR
25 Inte	Interfund Payables 410	0	0	C CONTRACTOR OF THE CONTRACTOR		0			Contracting Sanderson of the	of otonials and the same.	
26 Inte	Intergovernmental Accounts Payable 420	0	0		0 0	> 0	0	0 0	And were their where security in man man man of the second	0	0
27 Oth	Other Payables 430	0	0	C	0		0	0 0	manual and an order of the contract of the con	0	0
28 Con.	Contracts Payable 440	0	0	0	0	0 0	D	0 0	3	0	0
29 Loan	Loans Payable 480	0	0	c	0 0		0	0 0	0	0	0
30 Sale	Salaries & Benefits Payable 470	0	0	0 0	0 0	0 0	0 0	5 6	0	0	0
31 Pay	Payroll Deductions & Withholdings	0	C	C	0 0		0		0	0	0
32 Defe	Deferred Revenues & Other Current Liabilities 490	2	C	0 0	0		0	0	0	0	0
33 Due	Due to Activity Fund Organizations 493		C	0	0	D	0	0	0	0	0
34 T	Total Current Liabilities	detection desperature agreement de-	0	C	0 0	0 0	0		0	0	0
35 LONG	LONG-TERM LIABILITIES (600)		Action of the Court of the Cour					0	0	0	0
36 Long	Long-Term Debt Payable (General Obligation, Revenue, Other) 511	1		STATE OF STA	STATE OF STREET						
									Part	the grant	
	Reserved Fund Balance 714	-	0	0	0	0	- C		0		the section will be a contract print, and a substitution of the section of the se
39 Unre	Unreserved Fund Balance 730		57.472.959	5.554.707	2 782 975	2 341 663	2 474 843	12 502 440	0 000	0	0
40 Inve	Investment in General Fixed Assets		Condition or constraint limit of the constraint		THE RESERVE AND ADDRESS OF THE PARTY OF THE		2012	20,000,140	0,332,938	0	0
41 Te	Total Liabilities and Fund Balance	57	57.472.959	5 554 707	2782 075	0 244 660	0 474 040				edisk to a set to semi-eyene d semi-eyene designing the

BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2017

· Page 6

A	80		2	
ASSETS			Account Groups	Groups
(Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) 1		1,240,556	The control of the co	and the second second
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160	And the second s		
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	180			
Total Current Assets		1,240,556		
CAPITAL ASSETS (200)				
Works of Art & Historical Treasures	210	nalisabetadesarete extrant	A STATE OF THE PERSON NAMED IN COLUMN 1	Mind of the Company of the State
Land	220		2 539 178	
Building & Building improvements	230		212 881 610	
Site improvements & Infrastructure	240		13.515.788	
Capitalized Equipment	250		47 370 439	
Construction in Progress	280		0	
Amount Available in Debt Service Funds	340			2 782 975
Amount to be Provided for Payment on Long-Term Debt	350			68 612 000
Total Capital Assets			276,306,993	71,394,975
CURRENT LIABILITIES (400)			THE PARTY OF THE PARTY OF	
Interfund Payables	410	THE RESERVE THE PERSON NAMED IN	of Philosophy Control of the Party of the Pa	Supplied the same of the same
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	1.240.556		
Total Current Liabilities		1,240,556		
LONG-TERM LIABILITIES (600)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511	ALL STREET STREET, STR	MATERIAL PROPERTY AND ADDRESS OF THE PARTY AND	71 394 975
Total Long-Term Liabilities		SH. SH.		71 394 975
Reserved Fund Balance	714	0		
Unreserved Fund Balance	730	0		
Investment in General Fixed Assets			276.306.993	
Total I labilities and Comb Dalance		4 040 110		

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

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Companions Com	+)	נ			,		-	>	
Particular Par	-T			(10)	(20)	(30)	(40)	(09)	(09)	(70)	(80)	(06)
	7		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention &
Comparison Com		RECEIPTS/REVENUES										
No. 0. The Control No. 0. Control			1000	107,247,951	16,494,072	4.039.179	4.060.332	3 287 057	1 088 567	A2 440		
Name to be the street of the		CEIPTS/REVENUES FROM ONE DISTRICT TO	2000		C				and the second	2		
Figure Accordance Accorda	т		3000	790 003 0		•	0 000			A second		
Comparison Com	$\overline{}$	ES	4000	3 625 351		0 040	1,6/1,329		0	0		
Total Revision Foreign Total Revision Total Revisio	т	eints/Revenues		120,520,5	U 404 070	0,040	0 700	0	0	0	a all up alone qui empres è une de uniform es trapid essente a des-	
Page	T	9		007,276,021	10,484,072	4,048,028	5,731,661	3,287,057	1,088,567	43,110		
Total Principal Principa	n 9		3998	47,719,565								
Separate	0	Total Receipts/Revenues	_	168,291,821	16,494,072	4,048,028	5,731,661	3,287,057	1.088.567	43.110		
Separation Sep		NSBURSEMENTS/EXPENDITURES									THE RESIDENCE STREET	
Community Services 2000 201918-940 1,251,760	_		1000	81 853 497	CONTRACTOR OF STREET	Contraction of the line	A CONTRACTOR OF THE PROPERTY OF THE PARTY OF	4 470 000				of part of the Control of the Contro
Physmatic colore Districts & Communical Unities			2000	29 019 949	17 753 2BB		2 50A 084	1 254 436	7 400 400	-		project property with the end of the desire transfer and the project of the
Popuration to Other Charletts & Conversaries Utulas Total Direct Endoard International Utulas Total Direct En			3000	28 808	0071007171		0,384,901	1,551,736	7,192,423	aniek		
Debta: Particle Intervention Separation Processes Separation Pro			4000	4.157.761	0	C		0	c			
Total Detail Degree University Experience Forward			2000	0	0	8 742 360	0 0	0 0				
Trained to Dot Service From Vertical Carle Service From Ve	_			115,060,015	17,753,268	8,742,360	6.594.981	2 824 047	7 192 423			
Total DebarsementalEpanellures	80	2	4180	47 719 585	C	C	•				And the second s	
Excess of Direct Receiptablewents over (Unida) Direct 6512241 (1.259.166) (4.694.322) (683.320) (463.010 (6.103.866) 43.110 0 0 0 0 0 0 0 0 0	6		3	162,779,580	17 753 268	8 742 3AN	G 504 084	0 004 047	0 007 7			
DibbutementalEgyandflutres 3 5,512,241 (1,250,156) (4,694,322) (463,320) (463,320) (4,630,365) (4,		Excess of Direct Receipts/Revenues Over (Under) Direct				200171	ב הלילים הלילים	Z'054'041	1,182,423			
OTHER SOURCESURES OF FUNDS Abolithment of the Working Cash Fund I	0	Disbursements/Expenditures 3		5,512,241	(1,259,196)	(4.694,332)	(863 320)		(6 103 85E)	42 440		
Perfect BOUNCES OF FUNDS (7000) Perfect BOUNCES (7000) Perfec		THER SOURCES/USES OF FUNDS							(0.0,001,0)	40,110		
Perriament of the Working Cash Fund Transfer of Companies of Co	$\overline{}$	THER SOURCES OF FUNDS (7000)			THE PERSON NAMED IN COLUMN TWO							
Abolishment of the Working Ceals Fund ¹² Transfer of the Working Ceals Fund ² Transfer of the Working Ceals Fund ² Transfer of Books Strong Funde of the Working Ceals Fund interest Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds 7170 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170 Principal on Bonds Sold Fund Funder Sold Fu		PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abatement of the Mocking Cash Fund 12 7110 7110 7120 71			7110							e case		
Transier of Motking Cash Fund Interest 7120 7	10		7110	0	C	U	•				The state of the s	
Transfer of Interest of Intere	70	The second secon	7120	0	0	0	0 0					
Transition for Debt Service In Part Properties Transition to Capacitation for Expension of Particle (1998) Transition for Expension & Safety Tax and Interest Proceeds Trigo	7	Administration of the control of the	7130	0	0	The state of the s	9 6	Description of the state of the		hu-	to seem one and and annual spacetime framework	A feebry spready of a warm obtaining out trap specialists to
Transier from Capital Project Fund to O&M Fund to Cabital Project Fund to Capital Project Fund to Capital Lesses 7500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8	The control of the co	7140	C	C		0 0					
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds 7170	6	A CONTRACTOR OF THE PROPERTY O	7150	The state of the s	0 0	>			9	0		
Transfer to Excess First Prevention & Safety Bord and Interest Proceeds 7170 10 Debt Service Fund \$ SALE OF BONDS (7200) 7210 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		and interest Proceeds	7160							at 4		
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds 7170					0							
Lo Debt Service Fund ⁵ Lo Debt Service Fund ⁵ Lo Debt Service Fund ⁵ Lo Debt Service Fund Sold Loses Lo Debt Service Independent of Parameter to Debt Service to Pay Principal on Revenue Bonds Loses Lo		Prevention & Safety Bond and Interest Proceeds	7170							-ital		
Principal on Bonds Sold 7210 0 </td <td>_</td> <td>to Debt Service Fund ⁵ SAI F DE RONDS (7200)</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>diam'r.</td> <td></td> <td></td>	_	to Debt Service Fund ⁵ SAI F DE RONDS (7200)				0				diam'r.		
Premium on Bonds Sold 7210 0 <td>_</td> <td></td> <td>7240</td> <td></td> <td>•</td> <td></td> <td>and the second s</td> <td></td> <td></td> <td></td> <td></td> <td></td>	_		7240		•		and the second s					
Accrued Interest on Bonds Sold 7320 0	1-		7220	0 6	0 0	0	0		0	0)	
Sale or Compensation for Fixed Assets 7300 0	l ₁₀		7230		0 0	0 0	0		0	0		
Transfer to Debt Service to Pay Principal on Capital Leases 7400 464,812 0 Transfer to Debt Service to Pay Interest on Capital Leases 7500 2,510,000 0 Transfer to Debt Service to Pay Principal on Revenue Bonds 7700 427,321 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0 0 Transfer to Capital Projects Fund 7800 0 0 0 ISBE Loan Proceeds 7900 0 0 0 0 Other Sources Not Classified Elsewhere 7900 0 0 0 0 0 Total Other Sources of Funds 7000 0 0 0 0 0 0 0	10		7300	C	est de la relationation propries conserve accusa de conserve de co	0	0 0	•	0	0		
Transfer to Debt Service to Pay Interest on Capital Leases 7500 2,510,000 2,510,000 Transfer to Debt Service to Pay Principal on Revenue Bonds 7700 427,321 0 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 0 0 Transfer to Capital Projects Fund 7900 0 0 0 ISBE Loan Proceeds 7900 0 0 0 0 Other Sources Not Classified Elsewhere 7990 0 0 0 0 0 Total Other Sources of Funds 0 0 0 0 0 0 0	_	on Capital Leases	7400	•		464 812	1	>	9		,	
Transfer to Debt Service Bonds 7600 2,510,000 2,510,000 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 427,321 0 Transfer to Capital Projects Fund 7900 0 0 0 ISBE Loan Proceeds 7900 0 0 0 Other Sources Not Classified Elsewhere 7990 0 0 0 Total Other Sources of Funds 0 0 0 0	m		7500			20,00			6			
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds 7700 427,321 0 Transfer to Capital Projects Fund 7800 0 <td< td=""><td>0</td><td></td><td>7600</td><td></td><td></td><td>2.510.000</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	0		7600			2.510.000						
Transfer to Capital Projects Fund 7800 0	0		7700			427.321						
ISBE Loan Proceeds 7900 0	-		7800						0			
Other Sources Not Classified Elsewhere 7990 0	2		7900	0	0	0	0	0	and the same of and contract depositions on the state of			-
Total Other Sources of Funds 0 0 3,402,133 0 0 0 0 0 0	က		7990	0	0	0	0	0	C	0		
	4	Total Other Sources of Funds		0	0	3.402,133	0		0 0			

BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

Page 6

-											¥
			(10)	(20)	(30)	(40)	(09)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tor	Fire Prevention &
_		:		Maintellance	And the state of t		Security		D	5	Safety
-	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)					- /-			4	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 is a 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 section in the 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 i	And the same and t
47	Sash Fund ¹²	8110									
48		8120							O of the contract of the contr		
49	militarinakalkurit kaninguning gray da git igit ta dan dila summera si maka kaleulah da kaleula militarinakalkurit kaningkan da kaleula kaningkan da kaningkan da kaningkan kaningkan da kaningkan	8130	0	0		0			3		
20	Transfer of Interest 8	8140	0	0	0	0	•				
51		8150	. An effective sea was supplied to do.			2					0
	& Interest Proceeds to							n the state of the			to the state of th
52		8160							Cope of the Cope o		
	Prevention & Safety Bond and Interest Proceeds										O
53		8170									
54	Principal on Capital Leases	8410		And the state of t							0
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases 84	8420	Administration of the state of the section of the sec	The second secon				To consiste total from compagnated . Act is balon one ton spage (a) the fields to define with many cap the field to be defined to define the field to the field t			
56		8430		A STATE OF THE STA				and Resident - to strain the defendant of Special Strain Section And Section S			
22	Leases	8440	0	464 812				And the state of t			
58		8510	The state of the s	The state of the s				0		-7	
26	on Canital Leases	9520	And the state of t	 Appropriate del debe deleterate que proprie mon a monte del despressorares de la companya de la companya del debe deleterate que proprie monte del del del del del del del del del de				the state of the s	41		
	Ī	2000	And the second s					The state of the s	-1-		
		6530	The same of the sa								
-	Capital Leases	8540	0	0				O manufacture of the state of t		1000	
		8610									
	Bonds	8620					9-90		d agric		
	Other Revenues Pledged to Pay Principal on Revenue Bonds 86	8630	And the second se					of glouby	F-, -0.1		
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds 86	8640	0	2,510,000					710-1		
	Taxes Pledged to Pay interest on Revenue Bonds	8710	A contract of the contract of	And the second s			8 a				
29	Grants/Reimbursements Piedged to Pay Interest on Revenue Bonds 87	8720	and the second s	A MARKET AND THE PARTY AND THE			The state of the s		er/w	-	
68	i	8730	With the strain of the specimen specimen control of the strain of the st			,	and the same		61.70 1		
	Bonds	8740	0	427.321		and a second			agio -		
. 02	Тахез Transferred to Pay for Capital Projects 88	8810	provinces of the first state of the second o	The second secon					ange a		
71	Grants/Reimbursements Pledged to Pay for Capital Projects 88	8820		The same a sea season or property of the season of the sea			White Super				Mar a second
72	Other Revenues Pledged to Pay for Capital Projects	8830	Michigan committy with supporting environment with which the form the first of the property of a standard or dark a facility from the first of the f	entitions in a manufacture of any family area a term to the fact for particular and a second community and a secon			and the state of t				
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0			d de designation				
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans 89	8910	0	0		C				5 16,71041	
75	Other Uses Not Classified Eisewhere	9990	0	0	Anadologica majorimaminto a delegaçõe que que data da che che despo-						And the second s
. 9/	Total Other Uses of Funds		0	3 402 133	Account of the contract of the	> 0	Direct to the contract of managements are not up as a statistical department of the contract o		0		electrical data of design states also set to delectrical properties and
	Total Other Sources/Uses of Funds		0	(3.402.133)	3.402.133		> 0	A CONTRACTOR OF THE PERSON OF	0		The state of the s
78	Excess of Receipts/Ravenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5.512.241	(4.661.329)	(1 292 199)	(0cr £88)	010 644	(930 001 9)			
79	Fund Balances - July 1, 2016		51.960.718	10 216 036	4 075 174	2 204 062	100,010	(6, 103, 636)	43,110	And the contract of the design of the contract of the con	THE STATE OF THE PARTY OF THE P
	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)					200,100	2,11,033	088'080'81	6,289,849	0	0
84	Fund Balances - June 30, 2017		C7 470 0F0	1007					The state of the s		

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2017

	×	,	>)	,						
-			(10)	(20)	(30)	(40)	(20)	(09)	(22)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement Social Security	Capital Projects	Work	Tort	Fire Prevention & Safety
С	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4 AD VA	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100	Contraction of the last	Monthly Personal Paris	The library of the latest and the la						Martin Statement and Statement
5 De	Designated Purposes Levies (1110-1120) 7		96,518,796	16,163,287	4.020.809	4 043 987	707 192	C	•		
9	Leasing Purposes Levy ⁸	1130	0	0					D	0	0
_	Special Education Purposes Levy	1140	0	0		0	C	0			
_	FICA/Medicare Only Purposes Levies	1150					2,323,196	And appropriate of the second			
א ל	Area Vocational Construction Purposes Levy	1160	The formal of the state of the	0	0			0			
11.0	Other Tay Leutes (December & Hemize)	11/0	0		The representative party south the territory and standard standard of the standard s						
12 то	Total Ad Valorem Taxes Levied By District	2	96,518,796	16.163.287	4.020.809	0 4 043 987	0 0 0 6	0 0	0 (0	0
13 PAYME	PAYMENTS IN LIEU OF TAXES	1200	the first of the same and the s			500		>	0	0	0
14 Mc	Mobile Home Privilege Tax	1210	0	C	C	c	•				the state of the s
15 Pa	Payments from Local Housing Authorities	1220	0	0	0	0 0		0 0	0	0	0
16 0	Corporate Personal Property Replacement Taxes	1230	2,281,228	0	0 0	0	730 467	0	0	0	0
	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0 0	0 0	708'867	0	0	0	0
18 To	Total Payments in Lieu of Taxes		2,281,228	0	0	0	239 467	0	0 0	0	0
19 TUITION	NC	1300				And the second s	lot cos		0	0	0
20 Re	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21 Re	Regular - Tuition from Other Districts (in State)	1312	(33,750)								
_	Regular - Tuition from Other Sources (in State)	1313	0								
23 Re	Regular - Tuitlon from Other Sources (Out of State)	1314	0								
24 St	Summer Sch - Tuition from Pupils or Parents (in State)	1321	336,577								
	Summer Sch - Tultion from Other Districts (In State)	1322	0								
26 Su	Summer Sch - Tuition from Other Sources (In State)	1323	0						al la-L		
	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
	CTE - Tuition from Pupils or Parents (in State)	1331	0						red		
	CTE - Tuillon from Other Districts (in State)	1332	0								
20 20	CTE - Tultion from Other Sources (in State)	1333	0								
ا ا	CTE - Tuition from Other Sources (Out of State)	1334	0								
_	Special Ed - Tuitlon from Pupils or Parents (in State)	1341	0								
	Special Ed - Tuition from Other Districts (in State)	1342	1,540								
	Special Ed - Tuition from Other Sources (in State)	1343	0								
_	Special Ed - Tutton from Other Sources (Out of State)	1344	0								
37	Adult - Tutton from Other Datelets (In State)	1351	0								
	Adult - Tuttion from Other Sources (In State)	1352	0								
	Adult - Tuition from Other Sources (Out of State)	1353	0 0								
	Total Tuition	1004	204 367								
A 1 TRANS	TRANSPORTATION FEES	1400	100'100								
	Regular - Transo Fees from Dunits or Decemb (in Cieta)	4444			an den						
L	Regular - Transp Fees from Other Districts (in Chats)	4440				0					
	Redular - Transo Fees from Other Sources (in State)	1412				0					
	Regular - Transp Fees from Co-curricular Activities (in State)	1415				0					
46 Reg	Regular Transp Fees from Other Sources (Out of State)	1418				0 0					
	Summer Sch - Transp, Fees from Publis or Parents (in State)	1421				0			e Pere		
48 Sur	Summer Sch - Transp. Fees from Other Districts (in State)	1422				0					
	Summer Sch - Transp. Fees from Other Sources (in State)	1423				0					
	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
	CTE - Transp Fees from Publis or Perents (In State)	4404				0					

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2017

,	A	æ	ပ	٥	П	Ш	9	H		-	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description	Acct		Operations &			Municipal			(22)	(ne)
7	(EIRE VOIGE DOIGES)	#	Educational	Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
52	CTE - Transp Fees from Other Districts (In State)	1432	an anterpreparate del des plain-faction alons le speriorgenerature, au			manufacture de prepar de producto Antonio de Prepar de Carlos de C	Social Security				62303
23	CTE - Transp Fees from Other Sources (In State)	1433				0		100	4.1.		
25	CTE - Transp Fees from Other Sources (Out of State)	1434				0	***		-	- 000 000	
22	Special Ed - Transp Fees from Pupils or Parents (in State)	1441				0					
201	Special Ed - Transp Fees from Other Districts (in State)	1442				0					
24	Special Ed - Transp Fees from Other Sources (in State)	1443				0		1 1	-5-4	of toward	
8	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0			-N2"		
29	Adult - Transp Fees from Pupils or Parents (in State)	1451				0				g steps of	
8	Adult - Transp Fees from Other Districts (in State)	1452				0			and (go	or encouped	antic E-Wall
0 6	Adult - ITansp rees from Other Sources (in State)	1453				0					
93	Adult - Iransp Fees from Other Sources (Out of State) Total Transportation Fees	1454				0			24.4	e 0.000	
_	EADMINGS ON MATERIALS					0			O Singer	# TONON	
$\overline{}$	SAKINGS ON INVESTIMENTS	1600	the cold for any first or the state of the s	The state of the s							
38	Interest on investments	1510	268,308	41,078	18,370	16,345	17,202	61.789	43.110	Company on the contract of the	
8	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	Comments or an area of the comments of the com	- the fightin of services made a version reserves to this a
۵	Total Earnings on investments		268,308	41,078	18,370	16,345	17,202	61,789	43.110	0 0	
68 F	FOOD SERVICE	1600	THE STATE OF THE PARTY OF THE STATE OF THE S	is the distribution we discuss the proof of	the state of the s	And the state of t	The second secon		and a state of the		
69	Sales to Pupils - Lunch	1811	C						-59-		
2	Sales to Pupils - Breakfast	1612	0							600 m/00	
티	Sales to Pupils - A la Carte	1813	759,058								
2	Sales to Pupits - Other (Describe & Itemize)	1614	0							some stre.	
2	Sales to Adults	1620	0					- are that		The same de	
4 1	Other Food Service (Describe & Itemize)	1890	0					4			
	Total Food Service		759,056		Three Tarbina				-36-60		
76 ^D	DISTRICT/SCHOOL ACTIVITY INCOME	1700								a shorter spirit	-
1	Admissions - Athletic	1711	160,053	0				10 10			
8	Admissions - Other (Describe & Itemize)	1719	492,378	0						,	
60	Fees	1720	1,277,824	0		realizar ray					
8	Book Store Sales	1730	96,016	0						7	to long forth
- £	Uner District/School Activity Revenue (Describe & Itemize)	1790	432,805	0							
	I DISTILITATION SCHOOL ACTIVITY INCOME		2,459,076	0		* * * * * * * * * * * * * * * * * * * *					
_	TEXTBOOK INCOME	1800								~ ~	
8 g	Kentais - Regular Textbooks	1811	19,825				Market of		201 4		
200	Kentais - Summer School Textbooks	1812	0								
2 6	Rentals - Adult/Continuing Education Textbooks	1813	0						1.9.86.	- 41	
88	Sales - Recular Textbooks	1818	1,149,513	101-00					\$ 100 m		
68	Sales - Summer School Textbooks	1822	0 6						C-Park		
06	Sales - Adult/Continuing Education Textbooks	1823	0 0	order to be		t the t t decided of			No.		
6	Sales - Other (Describe & Itemize)	1829	0	naven desde		eg dhe		*			
200	Other (Describe & Itemize)	1890	0								
8	Total Textbook Income		1,169,338								
	OTHER REVENUE FROM LOCAL SOURCES	1900	2	The Reg Co	****				To see a		2157
95	Rentals	1910	0	176,914							take as near
96	Contributions and Donations from Private Sources	1920	74,404	0	0	0	0	0	Commence of the state of the st	a series of series of series of	•
) o	Impact Fees from Municipal or County Governments	1930	10,417	0	0	0	0	0	0	0	O CONTRACTOR OF THE PARTY OF TH
9 8	Defined of Delay Vecan Properties	1940	0	0		0			244		
3 2	Davmante of Sumbre Monave from TIC Districts	1950	2,344,623	0	0	0	0	0	~	0	0
3 5	Drivers' Education Face	1960	432,086	0	The above the set of the proper tipps dependent and a disposit	0	0	0	0	0	0
3	Proceeds from Vandors' Contracts	19/0	389,211		A STATE OF THE PARTY OF THE PAR				2-10		de l'alterna a compart de
		DORI	986'L	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES	FOR THE YEAR ENDING JUNE 30, 2017	

1		20	رد	O	ш	ш	<u>ග</u>	I		_	_	
-			(10)	(20)	(30)	(40)	(60)	(09)	(70)	(80)	(06)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Work	Tort	Fire Prevention	ention
3	School Facility Occupation Tax Proceeds	1983	with a second district the probability and the second second second to the second seco		0		social security				5	
2		1881	0	0	0	0	0	O	21.2			
9	-	1992	0		and the state of t				-117			
3		1983	0	0	0	O	0	0	1		0	C
700	Other Local Revenues (Describe & Itemize)	1999	165,055	112,793	0	0	0	1,026,778	0	manage and the same and an a second and an analysis of the same and th		0
18		4000	3,467,762	707,682		0	0	1,026,778	0	The state of the s	0	0
170			100,147,101	10,484,072	4,038,178	4,060,332	3,287,057	1,088,567	43,110		0	0
1	Flow-	0400			Action and the second second							
- -		2100	w when the conjunction of the party of the control	0		0	0					
113	Other Flow, Through (Describe & Hendre)	2200	0 (0		0	0		- And	eq area		
14		i	0	0		0	0					
			D	٥		0	0	See	salve (-	THE PROPERTY.
2												
116	UNRESTRICTED GRANTS-IN-AID (3001-3089)	unijirekto di			· Ballion				- jeda			
117		3001	4,801,072	0	0	•				4		
9		3002	0	0	0	and the state of t	0					0 0
9		3005	0	0	0	0	0	0 0	No.			0
120	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3088	O	C		C	C			the field field from Agents and Agents and Agents for the State of		>
2	Total Unrestricted Grants-in-Aid		4,801,072	0	0	0	0	5 6			0 0	0
122	RESTRICTED GRANTS-IN-AID (3100 - 3900)				The state of the s						A commence of the department of the comment	2
123	SPECIAL EDUCATION								3. 41			
24		3100	839,522			C						
22		3105	774,932			0			79			
912		3110	1,036,639	0		0				F 0 - 00 - 00	punto un	
7 00	Special Education - Orphanage - Individual	3120	131,569			0			124	00110		
100		3130	0 0		- 1	0			Transfer	The below of		
130		3189	0 0	C	1	0 0				mer yeler		
131	Total Special Education	a transfer to the first support to the same term of	2,782,662	0		0						
132	CAREER AND TECHNICAL EDUCATION (CTE)		And the second s	And the state of t		The state of the s			73.41	-		
33	CTE - Technical Education - Tech Prep	3200	0	0			C					
34	CTE - Secondary Program Improvement (CTEI)	3220	133,827	0			0		ilona -			
S	CTE - WECEP	3225	0	0			0					
9	CTE - Agriculture Education	3235	0	0			0				mak No inc.	
7	CTE - Instructor Practicum	3240	0	0			0				-	
200	CTE - Student Organizations	3270	0	0			0					
200	CIE - Other (Describe & Remize)	3288	18,504	0			0					
1	BILINGUAL EDUCATION		152,331	0			0			e ma		
142	Billngual Ed - Downstate - TPI and TBE	3305	52 459									
143	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0 0					
	The state of the s						2					

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2017

146			(10)	(00)					_		
2 145 147			4 - 1	(07)	(30)	(40)	(20)	(80)	(20)	1087	100/
2 145 147	Description	Annt					Municipal	(00)	(0)	(80)	(06)
145	(Enter Whole Dollars)	# # #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
146	State Free Lunch & Breakfast	3360	4,596		White the second section is a second section of the s		Social Security				a Saidiy
47	School Breakfast Initiative	3365	0	0			0				
	Driver Education	3370	197,708	0			man (b) that of stimular major for sharehous man no on manage on personal state of the state of state of the		4-	o Angelonique	
148	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	dir dishah veges aras sahahah y y di
-11	Adult Ed - Other (Describe & Itemize)	3488	0	0		0	0	0	0		and the same of th
	TRANSPORTATION			Andrewson means carbo adequipado delega a apaida que se se especial que que se se especial que que que se especial que que que se especial que se espe	the execution enter the eff. Services which we have a semantion of the property of the eff.	The time has been been been been been been been bee	processing up a statistic county to the desire of processing a second of the statistic county to be de-		dest is the post of the contract to the contract of the contra		
200	Transportation - Regular and Vocational	3500	0	0		106,944	0				
152	Transportation - Special Education	3510	0	0		1,564,385	0		and at layer		or other or
153	Transportation - Other (Describe & Itemize)	3589	0	0		0	0				and the second
1 24	Total Transportation	A STATE OF THE PARTY OF THE PAR	0	0		1,671,329	0		-12-22	mineral in the second s	
200	Learning Improvement - Change Grants	3610	0	Colores on which the second		Andrew or the state of the stat			LANG		
1 20	Scientific Literacy	3880	0	0		0	0	The Marian	o being		
70/	Truant Alternative/Optional Education	3695	1,708,128	man to a first the first term of the first term		0	0				
200	Early Childhood - Block Grant	3705	0	0		0	0				
180	Keading Improvement Block Grant	3715	0	IN TABLE IN THE PROPERTY OF TH	- recordi	0	0				
2 5	Nearth 19 III provement Block Grant - Reading Recovery	3720	0			0	0		,		
- 69	Continued Reading Improvement Block Grant	3725	0			0	0				
107	Continued Reading Improvement Block Grant (2% Set Aside)	3726	0	the desired was the total desired and the second		0	0			nga na manin Na masa inaga	
2 2	Chicago General Education Block Grant	3786	0	The contract of the contract o		0	0				
1 2 2	Cricago Educational Services Block Grant	3767	0	0	Total the supplies of the same	0	0				
3 99	Technology Technology for Superior	3775	0 (0	0	0	0			4.444	0
167	State Charter Schools	3/80	0	0	0	0	0	0	25-		0
88	Extended Leaming Opportunities - Summer Bridges	SATS	0 0			0					To O
169	Infrastructura Immusements - Disonico/Constructura	2020	D			0			ng v m	-	
170	School Infrastructure - Maintenance Projects	3925	fl	0				O	-7	** (\$2.70) AT	-
7	Other Restricted Revenue from State Sources (Describe & Itemize)	3000	0	C	The second secon						0
- 1		3	>	D	0	0	0	0	0	0	0
7/1	Total Restricted Grants-in-Aid		4,897,882	0	0	1,671,329	0	0	0	0	
2	Total Receipts from State Sources	3000	9,698,954	0	0	1,671,329	0	0	0	0	0
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	30VT				All and the last of the second					of objection and the second or to a contract the second or
	(4001-4008)		debug di balik yay yayayi sa amatata dalah dadiida wak yake yamma	The second secon	water many manapoles and displaying a man is a mile specially				e i i i	200	
2	Other Impact Aid	4001	0	0	0	0	and definitional and the data to the data with any and the same and th	0	0	0	0
177	Outer Unesurcied Grants-In-Ald Received Directly from the Fed Gov! (Describe & Itemize)	4008	c	C		4	on the second of		The same of the sa	The second secon	
178	Total Unrestricted Grants-in-Aid Received Directly from the Federal Govt	And the same of th	0 0	9 0	2	0			0	0	0
	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL		The second section is the second section in the second section in the second section is second section in the second section in the second section is second section in the second section in the second section is second section in the second section in the second section is section in the second section in the second section is section in the second section in the second section is section in the second section in the second section is section in the second section in the second section is section in the section in the section in the section is section in the section in the section in the section is section in the s			0	9		0		0
	GOVT (4046-4090)								Pleasant		
2 5	רופות המים ו	4045	0	And the state of the second of							
9	Construction (Impact Aid)	4050	0	0				0	-10		
70	MAGNE Other Restricted Grants In Aid Boneked Directly from the Endone Cont.	4080		0		0	O	0			
183	(Describe & Itemize)	4080	0	C		C	C				
184	Total Restricted Grants-in-Ald Received Directly from Federal Govt		C						444	manurat	0
185 TUE	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU	And the second s	and the state of t			O Comments of the Comments of	9	0	- het.		0
186	TITEV				-4				erica de la companya		
	Title VI - Innovation and Elexibility Enmyla	4400	•	And the state of the second se		And the second control of the second control	And the second s				
188	Title VI - District Projects	4105	2 0	0 0		0	0	- Ange 4			Br-shaugh of

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2017

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	2000		(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
	Title VI - Rural Education Initiative (REI)	4107	0	0	The second of th	The state of the s	Social Security		The state of the s		Single Si
V ellTT	Title VI - Other (Describe & Itemize)	4199	0	0		Property also also the second statement of the second statement and the second statement of the second	O				
- 16	Total Title VI		0	0		0	0	and a	in the same	ALEMAN WA	
192 FOOD S	FOOD SERVICE		And the second section of the constitution of the second section of the se			of the state of th	Apply of the Polar of per and include 2 is a nearly of the continue of the con		423		
	Breakrast Start-Up Expansion	4200	0				0			Taraba to	
Nation	National School Lunch Program	4210	788,659				0				
Spec	Special Milk Program	4215	0				0	-,-			
Schoo	School Breakfast Program	4220	127,133				0		Alex	-	
197 Summ	Stiffmer Food Service Program Child Art at Care Ecod Discours	4225	0 0				0		* 412		
	Fresh Fruits & Venetables	4220	0				0			Tana Orași	
Food	Food Service - Other (Describe & Hemize)	4240	130 803								
Total	Total Food Service	7200	1 046 485				2				
TITLE	The state of the s	And the state of t							o la con		
Title I	Title I - Low Income	4300	831,526	0		n der och e å den vill kvansens dåra er in pppsoden in u ledeteskramme n	0				
Title	Title I - Low Income - Neglected, Private	4305	0	0		0 0	0 0			200	
Title !	Title I - Comprehensive School Reform	4332	0	0		0 0	0 0		4.		
Title I	Title I - Reading First	4334	0	0		0	0	Manager of the same of the sam			
Tille	Title I - Even Start	4335	0	0		0	0				
Title	Title I - Reading First SEA Funds	4337	0	0		0	0				
Tille	Title I - Migrant Education	4340	0	0		0	0				
1110	Title I - Other (Describe & Itemize)	4388	0	0		0	0		4243		
TITLE IN		900 - Manual Co. 100 -	831,526	0		0	0		20.02		
Title IV	Title IV - Safe & Dain Free Schools - Formula	4400	c	C							
Title IV	Title IV - 21st Century Comm Learning Centers	4400	0 0			0	0				
Title	Title IV - Other (Describe & Itemize)	4460	0 0	0		0	0				
Total	Total Title IV		0			0 0	0 0				
FEDERA	FEDERAL - SPECIAL EDUCATION	and the second s	A Comment of the comm			9					
Fed -	Fed - Spec Education - Preschool Flow-Through	4800	0	0							
Fed -	Fed - Spec Education - Preschool Discretionary	4805	0	0 0			0 0				
Fed -	Fed - Spec Education - IDEA - Flow Through	4620	282.726	0		0 0	0 0				
Fed -	Fed - Spec Education - IDEA - Room & Board	4625	604,978	0		0	0				
Fed -	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0		el son		
Fed -	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0			***	
Total	Total Federal - Special Education		887,704	0		0	0				
CTE - PERKINS	ERKINS			the die of the second and the second and the second			1				
CHE-	CTE - Perkins - Title IIIE - Tech Prep	4770	110,454	0			0	** ***			
CTE-	CTE - Other (Describe & Itemize)	4799	0	0			0				
Total	Total CTE - Perkins	A STATE OF THE PARTY OF THE PAR	110,454	0			0				
Feden	Federal - Adult Education	4810	0	0	4 4 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		0				
ADDA	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
ARRA	ARRA - Title I - Neglected Drivets	4850	0	0		0	0				eminine print quantitates and op-presentative - pos-
ARRA	ARRA - Title 1 - Delinquent Private	4853			0 0	The state of the s	0	0		0	0
ARRA	ARRA - Title I - School Improvement (Part A)	4854	0 0		0 0	0	0 0	0		0	0
ARRA	ARRA - Title I - School Improvement (Section 1003g)	4855	0			0 0	0			0	0
ARRA	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0 0	0 0	Company of the part of the ball of the part of the ball of the part of the par	en vond	0 0	0 0
ARRA	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0 0	00			
ARRA	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0 0	0 0
ARRA	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	Accompany of the safe and a principal parameter or comment on brain and state of the safe and		0 0	
VOO V	ARRA - McKinney - Vento Homelees Education	4000	C	C			Andready to the special section of the section of t				

STATEMENT OF REVENUES RECEIVED/REVENUES

Page 14

Comparations & Comparation Municipal Capital Projects Capi	A		8	O	۵	Ш	Ь	ტ	I	_	7	¥
Part Care	2000		+	(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
APPRILATE CHEENING			Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects		Tort	Fire Prevention
Impact Ald Compatible Gentles Contact Cont		The state of the s	4863	0	0			Social Security	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	*		
Impact Add A consellers General State A consequence of the Consequen		and determined the second seco	4884	0	A 10 - 10 is 10 is decided separate every to great the separate constraints	0	C	C The same of the		Çan quali	and the transmissibility of months	
Outlined Josen Aceretical Beaches 4999 0			4865	0	0	0	0 0				the day of the children was seen from the children was seen to be	
Build Armerical Bond Construction Broad Constru		The second function of the second sec	4866	0	0 0	0	0			dad jen		0
Build Annahole Boot Tax Chalds		The state of the s	4867	The second section and the second sec	0	0 0	0		0	-	the section of the section of the	The state of the s
Build Activation and interest Reinhousement 4689 0 0 0 0 0 0 0 0 0			4868	0	0		0 0			-14-0	The second secon	0
Other ARTAR Funds 11		And the latter than the summand of the same construction of the latter and	4869	0	0	define of the engineers and children	0		0		de diele des dispute der aus de spectrolates das tes dendeputations groupe states.	0
Other ARPA Funds H		Mization	4870	0	0	THE LABOR SHOWING SAME AND ADDRESS OF THE PARTY OF THE PA	0	0.0	Description of the state of the	6-9	which dolls dill a field is do find th completely stated and these w	
Other ARRA Funds - III 4872 0 0 0 0 Other ARRA Funds - V Other ARRA Funds - V 4874 0 0 0 0 Other ARRA Funds - V ARRA Funds - V 4874 0 0 0 0 Other ARRA Funds - V 4875 0 0 0 0 0 Other ARRA Funds VIII 4877 0 0 0 0 0 Other ARRA Funds VIII 4877 0 0 0 0 0 Other ARRA Funds VIII 0 0 0 0 0 0 Other ARRA Funds VIII 0 0 0 0 0 0 Other ARRA Funds VIII 0 0 0 0 0 0 Other ARRA Funds VIII 0 0 0 0 0 0 Ages of the Top Precipent 6 0 0 0 0 0 Rear to the Top Precipent 6 0 0 <t< td=""><td></td><td></td><td>4871</td><td>0</td><td>0</td><td></td><td>0</td><td></td><td>0 0</td><td>S Due</td><td></td><td>0</td></t<>			4871	0	0		0		0 0	S Due		0
Other ARRA Ende - IV ARRA - End Shrake Turde - IV ARRA - End Shr			4872	0	0		the party of the former of the party of the first december of the					
Other ARRA Fluids Value 4974 0 <td></td> <td></td> <td>4873</td> <td>0</td> <td>0</td> <td></td> <td>and the same of th</td> <td>0 0</td> <td></td> <td></td> <td>And the state of the collection of the desirable region of the state. Section</td> <td>O Company of the control of the cont</td>			4873	0	0		and the same of th	0 0			And the state of the collection of the desirable region of the state. Section	O Company of the control of the cont
ARRA-Early Childhood 4876 And Childhood 0			4874	0	0						was the desired and desired appropriate the control of the second	0 0
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Total Receipts/Revenues from Federal Sources

Thru the State

Total Direct Receipts/Revenues

120,572,256

3,625,351

Medicald Matching Funds - Fee-for-Service Program
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Total Restricted Grants-In-Ald Received from the Federal Govt

16,494,072

1,088,567

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5,731,661

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374,002 1,615,551 36,250 000 576,474 295,283 2,025,803 972,467 854,441 483,555 156,055 5,583,559 53,581,656 17,586,425 519,676 5,801,827 82,356,723 1,067,665 451,735 2,400,621 137,921 1,686,283 2,332,623 4,470,641 Budget 0 0 00 307,813 23,337 0 o 53,079,812 18,208,036 5,871,903 422,362 679,016 1,121,069 81,853,497 4,135,589 604,306 138,140 1,487,824 2,246,546 172,045 1,632,496 1,838,480 385,901 1,120,271 5,621,061 Total (006) 000000 0000 000 00 Termination Benefits (800) Non-Capitalized 000000000000 0 0000000 0000 000 00 Equipment (200) 0 0 0 6,002,613 46,606 000000 Other Objects 50,069 89 46,517 131,860 235,160 5,585,524 10,751 10,751 (009) 工 1,040 14,584 0 4,642 Capital Outlay 88,499 198,052 72,181 0 0 0000 000 374,356 (500)ල 0 114,007 162,804 8,941 10,216 16,139 1,859 8,740 69,09 42,654 79,393 701,112 559 2,800 79,153 390,571 1,483,502 61,598 ,034,670 666,417 307,560 Supplies & Materials (400) 265,978 24,047 10,000 21,586 13,193 105,816 997,538 89,472 446,196 735,533 3,317,819 992,437 31,566 374,896 188,813 160,162 Purchased Services (300)1,617,002 619,232 275,227 22,778 4,718 10,586 96,953 95,188 240,288 226,533 57,999 10,350,134 437,280 23,255 14,030 1,239 318,219 626 274,601 91,827 225,153 8,073,277 Employee Benefits (200) 9,892,925 1,171,276 478,812 284,558 1,700,640 43,064,865 ,068,535 196,116 402,835 60,325,073 4,372,822 586,754 3,637,310 124,110 4,904,023 1,162,908 740,221 343,933 2,179,729 Salaries C (00) Funct # 250 275 300 2320 2330 2360 -2370 2300 200 225 400 200 88 650 700 800 006 910 911 1912 913 1914 1915 916 1917 1918 1919 920 922 000 2000 2120 2130 2140 2190 2100 2220 921 2200 В Remedial/Supplemental Programs Pre-K - Private Tuition Remedial/Supplemental Programs K-12 - Private Tuition Fruants Alternative/Optional Ed Progms - Private Tuition 10 - EDUCATIONAL FUND (ED) Adul/Continuing Education Programs - Private Tultion SUPPORT SERVICES - GENERAL ADMINISTRATION Other Support Services - Pupils (Describe & Itemize) Special Education Programs (Functions 1200-1220) Total Support Services - General Administration Special Education Programs K-12 - Private Tuition SUPPORT SERVICES - INSTRUCTIONAL STAFF Total Support Services - Instructional Staff Remedial and Supplemental Programs K-12 Remedial and Supplemental Programs Pre-K Description (Enter Whole Dollars) Special Education Programs Pre-K - Tultion Summer School Programs - Private Tuition Interscholastic Programs - Private Tuition Regular K-12 Programs - Private Tuition Speech Pathology & Audiology Services Truant Alternative & Optional Programs Adult/Continuing Education Programs Special Area Administration Services Improvement of Instruction Services Tuilion Payment to Charter Schools Special Education Programs Pre-K Attendance & Social Work Services Bilingual Programs - Private Tultion Executive Administration Services Gifted Programs - Private Tuition Total Support Services - Pupils Pre-K Programs - Private Tuition SUPPORT SERVICES - PUPILS CTE Programs - Private Tultion Board of Education Services Driver's Education Programs Educational Media Services Summer School Programs Interscholastic Programs SUPPORT SERVICES (ED) Psychological Sarvices Assessment & Testing Tort Immunity Services Total Instruction 16 Guldance Services Bilingual Programs Gifted Programs INSTRUCTION (ED) CTE Programs

Print Date: 9/5/2017 2017 AFR Form

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Description (Enter Whole Dollars)	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	(e0u) Termination	(900)	1
SUPPORT SERVICES - SCHOOL ADMINISTRATION			Benerits	Services	Materials			Equipment	Benefits	IBIO	pagget
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Other Support Services - School Admin (Describe & Itemize)	ize) 2490	929,457	234.255	0	6	000	400,000	0	D	7,770,017	7,659,603
Total Support Services - School Administration	2400	5,101,851	1,228,245	2,152,112	301.647	10 000	139 874		0	1,163,/12	1,280,653
SUPPORT SERVICES - BUSINESS	And the set of the set	ment on the state of the state	the state of the s	the control of the co			1000	has been and the act of the sent of the se	0	6,933,729	8,940,256
Direction of Business Support Services	2510	191,115	43.478	C	C	0			, ,		A company one are
Fiscal Services	2520	440,032	79.717	247 RN5	3.010	254 244	0		0	234,593	233,775
Operation & Maintenance of Plant Services	2540	C C	0	2001	0.00	412,102		A CONTRACTOR OF A CONTRACTOR OT A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR OF A CONTRACTOR O	0	1,021,787	982,357
Pupil Transportation Services	2550	0	o	0 0				O the second sec	0	0	0
Food Services	2560	Andrew Control of the	C	1 419 454	30 743	7 000		O	0	0	0
Internal Services	2570	0	0 0	רים כי	01,100	960'		0	0	1,466,265	1,588,600
Total Support Services - Business	2600	631,147	123.195	1.667.259	42 732	258 312		The state of the s	0	0	0
SUPPORT SERVICES - CENTRAL		The statement of the st	the first dispersion was a function for transfer and the second of the s		And the second s		The state of the s	The second state of the second	9	2,722,645	2,804,732
Direction of Central Support Services	2610	0	0	0	C	0	C	and the tree control of the first of	And the second s		The second singlification of the single single single second seco
Planning, Research, Development, & Evaluation Services	1 2820	C				The state of the s				0	On the second second second second second second
Information Services	2830	106 377	0 000	74.646	0	0	0	O	0	0	0
Staff Services	2840	346 967	84 813	75 403	47 757	0 0	O THE RESERVE AND ADDRESS OF THE PARTY OF TH	0	O	187,903	195,924
Data Processing Services	2880	1.053.172	117,007	1 061 102	E00 744	01000	06/	0	0	505,389	397,400
Total Support Services - Central	2600	1,506,516	188.700	1.210.940	617 501	2,239,330	750	0	0	5,090,471	5,136,992
Other Support Services (Describe & Itemize)	2900		0	6				> -	A major to the speciment described and the speciment of t	5,783,763	5,730,316
Total Support Services	2000	15,494,542	2.752.818	5 904 757	2 137 541	2 532 340	107 004	0	0	0	18,400
COMMUNITY SERVICES (ED)	3000	2 78B	676	47.000	1070	2,22,2	100,781		0	29,019,949	29,573,707
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Payments for Special Education Programs	2,20			0			0			0	0
Payments for Adult/Continuing Education Programs	4130			2,104,392			761,993			2,866,385	2,082,500
Payments for CTE Programs	4140			0 00			0		1	0	0
Payments for Community College Programs	4170			50,243			1,255,133		1	1,291,376	1,291,443
Other Payments to in-State Govt. Units (Describe & Itemize)				0			0			0	0
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Disbursements/Expenditures			Total A	70.1			(863.320)	
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SUPPORT SERVICES (MR/SS)			***			d- w.		
SUPPORT SERVICES : PUPILS						- Charles		
Attendance & Social Work Services	6,545					- 1	272 0	
2120	162,515				7		מלמים בייו	000,2
2130	6,172			0 17		4	6470	147,480
2140	4,982	To address					4 000	10,840
Speech Pathology & Audiology Services	1,689					in .	706'4	1,340
Other Support Services - Pupils (Describe & Itemize) 2190	0						0001	1,720
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TONAL STAFF	The desired is a finite desired in a state of the state o	to the second of					181,903	175,030
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Continue				- 15 - 36 and district a second of 185 and 186	71,052 426,080 13,168 439,248 2,695 94,042 0	395,371 11,409 406,780 2,700 89,720 0 102,073
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Administration 2400					13,168 439,248 2,695 94,042 0 101,933	11,409 406,780 2,700 89,720 0
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				de de	2 0	0
2570 0				Rom s	0	0
Total Support Services - Business 2500 198,670				Aign	100 670	0 007
SUPPORT SERVICES - CENTRAL		ore or the first of			0.70'001	194,493
Direction of Central Support Services 2810 0				- tre	•	
Planning, Research, Development, & Evaluation Services		7144				D
2630					0	0
2840 71.165				erial	21,708	405
2680					71,165	0
Total Support Services - Central 316,757	427				223,884	184,980
Other Support Services (Describe & Itemize) 2900 0					310,737	185,385
1,351,136					0 00 0	0
COMMUNITY SERVICES (MRUSS) 3000 86					001,100,1	1,200,490
PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) 4000		To service and on-		- w	86	228
Paymentis for Special Education Programs 4120						The state of the s
4140					0	0
Total Payments to Other Govt Units 0	720				0	0
			9-1688-01-	na)-1-	0	0
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT		4, 10, 1		-,Ч		
5110				leaf -		
5120					0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes 6130					O	0

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2	(Enter Whole Dollars)	#	Salaries	Renefite	Sonicos	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
284	State Ald Anticipation Certificates	5140			SELVICES	Materials			Equipment	Benefits		1afinna
285		5150						0		- Attr	0	0
286		2000						0			0	0
:II		200						0			0	0
287	PRC	0009			rhe tavile.					0-21		Annual of the latter of the la
788				2,824,047	as Proven			0		, vai	7 60 5 677	007 000 0
289	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						7777			Tan too	7,024,047	2,622,180
3				And the second of the second o	And the same of th			I will be the second of the second se			463,010	September 19 and
291	60 - CAPITAL PROJECTS (CP)							emingining the present the control of the control o			April - de remair - dirit à Vanta Augressia manament annonce de produce de la companie de la com	The straight of the first of the representation of the company of the straight
202	SUPPORT SERVICES (CP)	2000		and parameter with many particular of the community of the control of the community of the control of the contr	The state of the s	promote and resident and the second s		The state of the s			West of the second seco	A weather the service coop one was the s
293		2			to recent				magning tin		***************************************	
294	į.	2530	A company of special control of the same		•		1 400		and the first first state of the state of th			
295		2800					7,192,423	and the second s	0	0	7,192,423	10,000,000
296		2000	0	0	0	0 0	7 100 403	0	0	0	0	0
297	PAY	4000	Apple of the state	The same of the sa			C71,201,1			0	7,192,423	10,000,000
298	PAYMENTS TO OTHER GOVT UNITS (In-State)							No.				
299		4100			Fellish filed v age sampler and the data of problems represent some	of plant		A second of the second		alusti 11		
300		4120			0 0	100		O THE COLUMN TWO IS NOT THE COLUMN TWO IS NO		مند	Company of the state of the sta	0
301		4140			0			0 6			0	0
302		4180			0			0 0	-		0	O
303	Total Payments to Other Govt Units	4000			0	e-		0		d) d)	0 0	0 0
	PR	8000				w 16 ac				Me		D
305			0	0	0	0	7 192 423	- 0	C			0
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									0	(6 103 856)	10,000,000
308	70 - WORKING CASH (WC)	- 500 April 500 San Si nad asa										And a state of the
310	80 - TORT FUND (TF)							A company of the first and the	The state of the s			a for all the first design and well proposed that the first design is a second
311	SUPPORT SERVICES - GENERAL ADMINISTRATION	present debated tops for the table	-	and the second s	descriptions of a property of property of the persons of the formation of	200	e de mide e en ma life no dinament que é un qui naqueni		and the second s	To alternate government of a flavorage to		
312		2381	0	0	C							
313	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362					The second contract of the state of the stat		0	O	0	0
314		2363	0		0 0	0 0	0	0	0	0	0	0
315		2384	0	0	0		0 0	O TO THE PERSON NAMED IN COLUMN ASSESSMENT OF THE PERSON NAMED IN COLUMN ASSES	0	0	0	0
316		2385	0	0 0	0 0			0	0	0	0	0
N			0	0	0	0 6		2 6	0	0	0	0
318	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367	0	0	to the state of th				The second secon	0	O	0
319		2368	0	0 0	000	0			0	0	0	0
320		2369	0	and the first states of the state of the sta	0		0 0	2 6	O CONTRACTOR OF THE PERSON OF	0	0	0
321		2371	0	0	0	0	0 0	0	0 0	0 0	0	0
222	1	2372	0	0	0	0	0	0 0	0 0	0 0	0 0	0
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324	Ω :	2000			649-0- III III 6		The state of the s				1 - 1 - 1	And the state of t
322	ā									رنجنہ		
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

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Chair Purple Californy Fund Capifolism Chair Purple Capifolism	A	В	ပ	٥	Ш	ш	O	I	_	-	7	-
Conference of			(100)	(200)	(300)	(400)	(800)	1000/	1000		<	-
Comparison Com	Description	-			l'anni	(100)	fonel	(000)	(00/)	(800)	(006)	
Other interact of Short-Term Data Stop Control interact of Short-Term Data S		*	Salaries	Renefite	Purchased	Supplies &	Capital Outlay		~~	Termination	Total	- Park
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SulPoprix Services (PPAS) 2000		P&S)						And the state of t			•	
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Facilities Acquellor & Controllor Services 2590 0 0 0 0 0 0 0 0 0		tall tall till yvyry in an invasion.										
Operation & Maintenance of Plant Services 2440 0 <td></td> <td>2530</td> <td>0</td> <td></td> <td>The same of the sa</td> <td>of help makes formered to a help did tyles due too about to help</td> <td>-</td> <td>And the same of th</td> <td></td> <td>and the state of t</td> <td>and the control of th</td> <td></td>		2530	0		The same of the sa	of help makes formered to a help did tyles due too about to help	-	And the same of th		and the state of t	and the control of th	
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Total Payments to Other Govt Units 6000	Other Payments to In-State Govt. Units (Describe & Itemize)	4180									The second section with the second se	and the state of t
DEBT SERVICES (FP&S) 6000 DEBT SERVICES (FP&S) 6000 DEBT SERVICES INTEREST ON SHORT-TERM DEBT Tax Anticipation Warrants 5150 Other Interest on Short-Term Debt 6100 Other Interest on Short-Term Debt 6100 DEBT Service - Payments or Principal on Long-Term Debt 16 6100 Total Debt Service - Payments or Principal on Long-Term Debt 16 6000 Total Debt Service - Payments or Principal on Long-Term Debt 16 6000 Total Disbursements/Expenditures 6000		4000					** ·			The state of the s	0	0
DEBT SERVICES. INTEREST ON SHORT-TERM DEBT 5110 0 0 0 0 0 0 0 0 0	DEBT SERVICES (FP&S)	2000						The second state of the second				0
Tax Anticipation Warrants												
Other Interest on Short-Term Debt (Describe & Itemize) 5150 Total Debt Service - Interest on Short-Term Debt 6100 DEBT SERVICES - INTEREST ON LONG-TERM DEBT 6200 Debt Service - Payments of Principal on Long-Term Debt (\$600 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments of Principal Retired) 0 Total Debt Service - Payments Payments of Principal Retired) 0 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receiptis/Revenues Over 0		5110								-	the rate of the party of the fields of the	
Total Debt Service - Interest on Short-Term Debt 5200 0 0 0 0 0 0 0 0 0	CXQ2	5150						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT 6200 Debt Service - Payments of Principal on Long-Term Debt 18 6300 Lease/Purchase Principal Retired) 6000 Total Debt Service 6000 PROVISION FOR CONTINGENCIES (FP&S) 6000 PROVISION FOR CONTINGENCIES (FP&S) 6000 Total Disbursements/Expenditures 0 Excess (Deficiency) of Receipts/Revenues Over 0		6100				The same of the sa			-		0	0
Debt Service - Payments of Principal on Long-Term Debt 18 5300 5300 (Lease/Purchase Principal Retired) 6000 Total Debt Service 0 PROVISION FOR CONTINGENCIES (FP&S) 6000 Total Disbursements/Expenditures 0 0 Excess (Deficiency) of Receipts/Revenues Over		6200									0	0
Total Debt Service 6000 PROVISION FOR CONTINGENCIES (FP&S) 6000 Total Disbursements/Expenditures 0 0 0 0 0 Excess (Deficiency) of Receiptis/Revenues Over 0 0 0 0 0								0			0	0
PROVISION FOR CONTINGENCIES (FP&S) 6000 0		2000						0 0			0	0
Total Disbursements/Expenditures 0 0 0 0 0 0 Excess (Deficiency) of Receiptis/Revenues Over 0 0 0 0 0 0	3 PROVISION FOR CONTINGENCIES (FP&S)	0009								N7 14		0
Excess (Deficiency) of Receiptis/Revenues Over	Total Disbursements/Expenditures		G		•							0
			The state of the s	the state of the s				O	O	0	0	0

SCHEDULE OF AD VALOREM TAX RECEIPTS Taxes Received (from 2016 Levy) (from the 2016 Levy) (fro	Taxee Received (from 2015 Lavy & (from 2015 Lavy) Taxee Received (from		A	B	O	O	Ш	ட
Prior Levies Prio	Column B - C) Column B - C	~	SCHEDULE OF AD VALOREM TAX RECEIPTS					
Educational 96,518,796 49,092,469 47,426,327 96,304,239 707,11,72 Operations & Maintenance 16,163,287 8,156,774 8,006,513 16,001,067 7,211,77 Debt Services ** 4,020,809 2,083,694 1,937,115 4,005,402 7,844,29 Transportation 4,043,887 2,041,811 2,002,176 4,005,402 1,963,58 Municipal Retirement 707,192 356,008 351,184 698,378 342,37 Qepital Improvements 0 351,184 698,378 342,37 Working Cash 0 0 0 0 Fire Prevention 0 0 0 0 Fire Prevention 0 0 0 0 Special Education 0 0 0 0 Area Vocational Construction 0 0 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,160,463 2,300,539 1,127,780 Totals 10ther (Describe & Hemize) 0	Educational 96,518,796 49,092,469 47,426,327 96,304,239 77,211,727,211,222 96,504,239 77,211,727,211,222 96,504,239 77,211,727,211,222,234,222 96,304,239 77,211,727,232 77,442,222 77,44	0 m	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2016 Levy)	
Operations & Maintenance 16,163,287 8,156,774 8,006,513 16,001,067 7,344,29 Debt Services *** 4,020,809 2,083,684 1,937,115 4,087,564 2,003,48 Transportation 4,043,987 2,041,811 2,002,176 4,005,402 1,983,59 Municipal Relifement 707,192 356,008 351,184 698,378 4,03,37 Capital Improvements 707,192 356,008 351,184 698,378 342,37 Vorking Cash 704 0 0 0 0 0 Vorking Cash 707,192 356,008 351,184 698,378 342,37 Vorking Cash 704 Immunity 707 0 0 0 Fire Prevention & Safety 0 0 0 0 Area Vocational Construction 0 0 0 0 Special Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 1,127,80 Cotals 70tals 62,903,489 60,873,778 60,873,778 </td <td> Operations & Maintenance 16,163,287 8,166,774 8,006,513 16,001,067 7,144,111 </td> <td>4</td> <td>Educational</td> <td>96,518,796</td> <td>49,092,469</td> <td>47.426.327</td> <td>96.304.239</td> <td>47 211 770</td>	Operations & Maintenance 16,163,287 8,166,774 8,006,513 16,001,067 7,144,111	4	Educational	96,518,796	49,092,469	47.426.327	96.304.239	47 211 770
Debt Services ** 4,020,809 2,083,694 1,937,115 4,087,564 2,003,87 Transportation 4,043,987 2,041,811 2,002,176 4,087,564 2,003,87 Municipal Retirement 707,192 356,008 351,184 698,378 1,937,92 Municipal Retirement 707,192 356,008 351,184 698,378 1,423,78 Capital Improvements 0 0 0 0 4,043,98 1,423,77 Vorking Cash 0 0 0 0 0 0 4,043,98 342,37 Fire Prevention & Safety 0	Debt Services **	က	Operations & Maintenance	16,163,287	8,156,774	8,006,513	16.001.067	7 844 203
Transportation 4,043,987 2,041,811 2,002,176 4,005,402 1,963,59 Municipal Retirement 707,192 356,008 351,184 698,378 1,963,59 Capital Improvements 0 0 0 342,37 342,37 Working Cash 0 0 0 0 0 0 Tort Immunity Fire Prevention & Safety 0 0 0 0 0 Leasing Levy 0 0 0 0 0 0 0 Area Vocational Construction 0 </td <td>Transportation 4,043,987 2,041,811 2,002,176 4,005,402 1,993,59 Municipal Retirement 707,192 356,008 351,184 698,378 1,935,59 Capital Improvements 0 0 0 342,37 342,37 Voorible Capital Improvements 0 0 0 0 0 Voorible Capital Improvements 0 0 0 0 0 0 Total Immunity Free Prevention & Safety 0</td> <td>ဖ</td> <td>Debt Services **</td> <td>4,020,809</td> <td>2,083,694</td> <td>1,937,115</td> <td>4,087,564</td> <td></td>	Transportation 4,043,987 2,041,811 2,002,176 4,005,402 1,993,59 Municipal Retirement 707,192 356,008 351,184 698,378 1,935,59 Capital Improvements 0 0 0 342,37 342,37 Voorible Capital Improvements 0 0 0 0 0 Voorible Capital Improvements 0 0 0 0 0 0 Total Immunity Free Prevention & Safety 0	ဖ	Debt Services **	4,020,809	2,083,694	1,937,115	4,087,564	
Municipal Retirement 707,192 356,008 351,184 698,378 7,00,00 Capital Improvements 0 0 342,37 Voorking Cash 0 0 342,37 Tort Immunity 0 0 0 Fire Prevention & Safety 0 0 0 Fire Prevention & Safety 0 0 0 Special Education 0 0 0 Area Vocational Construction 0 0 0 Area Vocational Construction 0 0 1,172,733 Social SecurityMedicare Only 2,323,196 1,172,733 1,150,463 2,300,539 Summer School 0 0 0 0 Other (Describe & Itemize) 0 0 0 Totals Totals 62,903,489 60,873,778 60,873,778	Municipal Retirement 707,192 356,008 351,184 703,00 702,00	~	Transportation	4,043,987	2,041,811	2.002.176	4.005.402	
Capital Improvements 0 0 Working Cash 0 0 Tort Immunity 0 0 Fire Prevention & Safety 0 0 Leasing Levy 0 0 Special Education 0 0 Area Vocational Construction 2,323,196 1,172,733 1,150,463 2,300,539 Social Security/Medicare Only 2,323,196 1,172,733 1,127,80 Summer School 0 0 0 Other (Describe & Itemize) 0 0 0 Totals 123,397,189 60,873,778 60,873,778 60,493,70	Capital Improvements 0 0 Working Cash 0 0 Tot Immunity 0 0 Fire Prevention & Safety 0 0 Leasing Levy 0 0 Leasing Levy 0 0 Special Education 0 0 Area Vocational Construction 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 Summer School Other (Describe & Itemize) 0 0 1,127,80 Summer School Other (Describe & Itemize) 0 0 1,127,80 Totals Totals 123,777,267 62,903,489 60,873,778 123,397,189 60,493,70	8	Municipal Retirement	707,192	356,008	351,184	698.378	-
Working Cash Working Cash<	Working Cash Working Cash<	တ	Capital Improvements	0				
Tot Immunity O O Fire Prevention & Safety 0 0 Leasing Levy 0 0 Leasing Levy 0 0 Special Education 0 0 Area Vocational Construction 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 Summer School 0 0 0 0 0 Other (Describe & Itemize) 0 0 0 0 Totals 123,777,267 62,903,489 60,873,778 1,123,397,189 60,493,700	Tort Immunity Tort Immunity Fire Prevention & Safety 0 0 Leasing Levy 0 0 Special Education 0 0 Area Vocational Construction 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 Summer School 0 0 0 0 Other (Describe & Itemize) 0 0 0 Totals 123,777,267 62,903,489 60,873,778 60,493,70	유		0		0		
Fire Prevention & Safety 0 0 Leasing Levy 0 0 Leasing Levy 0 0 Special Education 0 0 Area Vocational Construction 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 Summer School 0 0 0 0 Other (Describe & Itemize) 0 0 0 Totals 123,777,267 62,903,489 60,873,778 123,397,189 60,493,700	Fire Prevention & Safety	=	Tort Immunity	0	And the second s		And the second s	
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Area Vocational Construction 0 0 0 1,127,80 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 1,127,80 Summer School 0	Area Vocational Construction Area Vocational Construction 0 0 Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 1,127,80 Summer School Other (Describe & Itemize) 0 </td <td>14</td> <td></td> <td>0</td> <td></td> <td>0 0</td> <td></td> <td></td>	14		0		0 0		
Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 1,127,80 Summer School 0	Social Security/Medicare Only 2,323,196 1,172,733 1,150,463 2,300,539 1,127,80 Summer School Other (Describe & Itemize) 0 0 0 Totals Totals 123,777,267 62,903,489 60,873,778 123,397,189 60,493,70 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tex receipls for delth service navments on hands must he recovered on time & Annual School Scho	15		0	the state of the s	0		
Summer School 0 0 Other (Describe & Itemize) 0 0 Totals 123,777,267 62,903,489 60,873,778 123,397,189 66	Summer School 0 0 123,777,267 62,903,489 60,873,778 123,397,189 6 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. * All tax receibls for delth service navments on hands must be recorded on line & Arch Science. * All tax receibls for delth service navments on hands must be recorded on line & Arch Science.	9		2,323,196	1,172,733	1.150.463	2 300 539	1 127 806
Other (Describe & Itemize) 0 0 0 Totals 123,777,267 62,903,489 60,873,778 123,397,189 60,493,70	Other (Describe & Itemize) 0 0 0 Totals 123,777,267 62,903,489 60,873,778 123,397,189 60,493,70 * The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. * All tax receipls for delth service navments on hands must he recorded on line & Architectures. * All tax receipls for delth service navments on hands must he recorded on line & Architectures.	4	Summer School	0	The second secon	0		000,131,1
Totals 123,397,189 60,873,778 123,397,189 60,493,70	Totals Totals Totals Totals The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipls for debt service narments on hands must he recorded on line & Mark Societies.	19		0	And the second s	0 0	es and when the desired on the second and wave materials of a dynamic desired from particle & 400	0
	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service navments on hands muck he recorded on line 6 (10 ht Societals).	5		123,777,267	62,903,489	60.873.778	123.397 189	60 403 700

Contention Con		CONTRACTOR AND									
Controller Earth Work Demand Controller Earth Work Demand	-	SCHEDULE OF SHORT-TERM DE	18T	-							
A Management A Ma	2	Description (Enter Whole Dollars)	mentional data tous touroughtips are manifoldated thing tall	Outstanding Beginning 07/01/16	Issued 07/01/16 Through 06/30/17	Retired 07/01/16 Through 06/30/17	Outstanding Ending 06/30/17	<u> </u>			
Control of the cont		CORPORATE PERSONAL PROPERTY REPLACEMENT ANTICIPATION NOTES (CPPRT) TABLE CERES NAMES	ТАХ								
Charleton Fundation Charleton Char	\neg	TAX ANTICIPATION WARRANTS (TAW)		And the second s		A management of the second sec	0				
Operation of Section 2 and Section	7	Educational Fund	the state of the s	and the state of t	and the space operation desiring desiring desiring the state or the summand estate to the desiring and the desiring the state of the st						
Designation of the control of the	-	Operations & Maintenance Fund	Authorities states veryge for firstlift department or second or se			And the first first sprace sprace and the factorization sprace sprace and the factorization sprace and	0				
To can service in the configuration of the configur	0	Debt Services - Construction	e maner sammer und de adoles des desegraps programme è soldités soldens des que				0				
Prince P	n (Debt Services - Working Cash		And the supplying the state of			0		۲		
Part	2 =	Transportation Fund	and the second special section in the second section in the second section in the second section is the second	The state of the s	The following is story, would state the same range of the same state of the same sta	Wilderstein Co., and the second secon	0				
Charle Provision is a state Provision i	12	Municipal Retirement/Social Security Fund			AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	The second secon	0				
Control Chesche & limite)	13	Fire Prevention & Safety Fund		the table and on quy to symptochim-the why to be communicated			0				
Trans. Transportation or Name of Hauses Date of Issae Control Residuels Contro	14	Other - (Describe & Itemize)	And comments of the special contract of the comments of the co			The state of the separate of the state of th					
Machine Conception Fund Conception	15	Total TAWs		0	0	0					
Extractionary & Maintenance Foad Part Principle Par	$\overline{}$	TAX ANTICIPATION NOTES (TAN)		the data of the first of the property of the p		The state of the s	I wante mana an an parja anno again na gá aigurin a anno				
Color:	- 6	Educational Fund			AND THE PERSON NAMED IN TH		0				
Total Time Collective & Mariting Strate Organic & Section & Sect	9 9	Operations & Maintenance Fund	The state of the s			American control of the control of t	0				
Total Folker Total Charles States Control Charles Control	202	Other - (Describe & Hamire)	A CONTRACTOR OF THE PERSON NAMED IN CONT				0				
Total Circle Steller Lotters (Note Treat Book Part Treat Circle Steller Lotters (Note Treat Book Part Treat Circle Steller Lotters (Note Treat Book Part Treat Circle Cir	3 5	Total Take	And the second s		Print in Annual Angus (Angus (Annual Annual Angus Angus (Angus Angus Angus Angus (Angus Angus Angus (Angus Angus (Angus (The state of the s	0				
Trial Tibol (Educational Operators 1776) Trial Color Tri	-	TEACHEDS/EMBI OVERS! OBDEDS TIES!	The state of the s	0	0	0	0				
Triangle Standard (-	Total T/FOx (Fdurational Operations & Maintenance		And the state of t	de variant equalità parlace comprehe de disjourne dons que procuracion de comprehensivo		1				
Chief Band Chief Low Anna Chief Band Chief		Transportation Funds)	ő				0				
Charles Selected Figure Contract School Co		GENERAL STATE-AID ANTICIPATION CERTIFICATES ((3SAAC)				The state of the s				
Total Other Short-Term Bornaving Describe & famourt of Original Type of lease Contestunding Date of lease Amourt of Original Type of lease Contestunding Date of lease Amourt of Original Type of lease Date of lease Contestunding		Total GSAACs (All Funds)					0				
Total Other Short-Tarm Borrowing (Describe & Itemites) Schiedly (Describe & Itemites) Schiedl		OTHER SHORT-TERM BORROWING		And the state of t	de depenyantement en major rest transferment is particularies.		and a man of managed a man a sa an amparel a derivate a sa				
	278	Total Other Short-Term Borrowing (Describe & Item	lize)	And the second s			0				
Interview Compare Co		SCHEDULE OF LONG-TERM DEBT		e de l'estimation founds experients assessment as defende experient sensor			American desirence de la company de la compa				
Annactical Capilal Financing - Pad Lesses 105/01/14 780,923 8 383,457 1189,830 1189,827 1189,830 1189,837 1189,830 1193,827 1189,830 1193,827 1189,830 1193,827 1189,830 1193,827 1189,835,000 1193,827 1189,835,000 1193,827 1189,835,000 1193,827 11		Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue		Outstanding Beginning 07/1/16	lssued 7/1/16 thru 6/30/17	Any differences described and itemized	Retired 7/1/16 thru 6/30/17	Outstanding Ending 6/30/17	Amount to be Provided for Payment on Long-
Series 2011 Taxable Refunding School Bonds 1/181/0 835,000 3 255,000 1/25,	$\overline{}$	American Capital Financing - IPad Leases	05/01/14		8	383,457			189,830	193.627	Term Debt
Series 2010 Debt Certificates 04/01/11 1800,000 3 6,310,000 7 755,000 7 7 7 7 7 7 7 7 7	↽	Series 2010A Returning School Bonds	11/18/10		60	255,000		And the first that the state of	125,000	130,000	124.933
15 15 15 15 15 15 15 15	_	Series 2010A Debt Certificates	11/18/1/1		0	6,310,000	e W constraint delegis delitable bette den de spess delle del del delle		1,670,000	4,640,000	4,459,133
Saries 2012 Debt Cartificates 07/10/12 2,020,000 7 1,030,000 1,390,000		4/28/12 Series 2012 GO School Refunding Bonds	04/28/12		- 6	15 055 000	the state of the s	and the second of the second o	235,000	490,000	470,900
American Capital Financing - Schedule E OBA01/13 439,885 8 110,203		Series 2012 Debt Certificates	07/10/12		7	1.030,000			000,085,000	13,880,000	13,127,533
2014 Series - CO Bonds		American Capital Financing - Schedule E	08/01/13		8	110,203	to the content of American or a second second second second second as a second as	the second of the second species of the second seco	110,203	00000	090'84/
American Capital Financing - Pad Leases 05/17/17 11/1000 6 8/1000 0 1/1000	_	2014 Series - GO Bonds	09/17/13		89 (9,165,000		Antico Ammicrotypical philips where a seminary manual columns of the seminary manual columns		9,165,000	8,807,748
2015A Series - GO Bonds 07/02/15 9,705,000 6 9,705,000 1,090,000 2015B Series - GO Bonds 07/17/15 1,090,000 3 1,090,000 1,090,000 2016 Series - GO Bonds 03/29/16 25,290,000 6 25,290,000 6 25,290,000 2016 Series - GO Bonds 87,648,521 87,648,521 77,523,582 0 0 6,128,607 1. Working Cash Fund Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 7. Other Capital Leases 3. Other Capital Leases	$\overline{}$	American Capital Financing - IPad Leases	05/01/15		0 00	304 022	The state of the s		2,025,000	5,985,000	5,751,705
2015 Series - Retunding Bonds 07/17/15 1,090,000 3 1,090,000 2016 Series - GO Bonds 03/29/16 25,290,000 6 25,290,000 2016 Series - GO Bonds 87,646,521 87,646,521 77,523,582 0 6,128,607 1. Working Cash Fund Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 7. Other Debt Certificates 2. Funding Bonds 5. Tort Judgment Bonds 8. Other Capital Leases	\neg	2015A Saries- GO Bonds	07/02/15	6	9	9 705 000		and the second control of the second	128,5/4	266,348	255,968
2016 Series - GO Bonds 25,290,000 87,646,521 87,646,521 1. Working Cash Fund Bonds 2. Funding Bonds 2. Funding Bonds 3. Tort Judgment Bonds 5. Tort Judgment Bonds 8. Other Capital Leases 8. Other Capital Leases		2015B Series - Refunding Bonds	07/17/15		3	1,090,000				9,705,000	9,326,699
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds A. Fire Pravent, Safety, Environmental and Energy Bonds To Uther Debt Certificates S. Tort Judgment Bonds S. Forting Bonds S. Tort Judgment Bonds S. Forting Bonds		2016 Series - GO Bonds	03/29/16	2	9	25,290,000	Application of the formatter than the second of the second		and a summary man of the property of the prope	25 200 000	1,047,012
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds A. Fire Prevent, Safety, Environmental and Energy Bonds C. Funding Bonds S. Tort Judgment Bonds S. Tort Bonds S.	42					The state of the s		And Agents in a state in a consequency of the format opposite to the consequence of the c		0	PA 1-100-1-7
Each type of debt issued must be identified separately with the amount: Horking Cash Fund Bonds A. Fire Prevent, Safety, Environmental and Energy Bonds C. Funding Bonds S. Tort Judgment Bonds S. Tort Bon	8		The state of the s			The prompts actions in an electrochapping all principles compared on the state.	to proper the desired desired polyty resum was and defined to the second		. The first statement against the statement and statement and the	0	
Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 2. Funding Bonds 5. Tort Judgment Bonds 8. Other Capital Leases	48								The state of the s	O THE REAL PROPERTY OF THE PARTY OF T	
Each type of debt issued must be identified separately with the amount: Working Cash Fund Bonds Fire Prevent, Safety, Environmental and Energy Bonds Profits Bonds Other Debt Certificates Tor Judgment Bonds For Judgment Bonds Other Capital Leases	9			87,646,521		77,523,582	0	0	8 128 807	71 304 075	88 643 000
Working Cash Fund Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 7. Other Funding Bonds 5. Tort Judgment Bonds 8. Other 8. Other	2	' Each type of debt issued must be identified separately with	h the amount:		The state of the s	And the state of t				200,000	מסימו לומי
S. Congress S. Other	52	Working Cash Fund Bonds Funding Bonds	4. Fire Prevent,	Safety, Environmental a	ind Energy Bonds	Other	Debt Certificates				
Refunding Bonds 6. Building Bonds 9 Other	54	3. Refunding Bonds		I DOI KIS		Other	Sapital Leases				

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

L							
	A B C D	ш	တ	I		_	7
	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	EVENUE SOURCES					4
0	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation	Driver Education
က	Cash Basis Fund Balance as of July 1, 2016					Taxes	
4	RECEIPTS:						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		0			
ဖ	Earnings on investments	10, 20, 40, 50 or 60-1500					
_	Drivers' Education Fees	10-1970			15 1 34 5 45		200 000
ω	School Facility Occupation Tax Proceeds	30 or 60-1983					389,211
ග ්	_	10 or 20-3370					407 700
위	-						197,706
=	ΐ	10, 20, 40 or 80-7200					
2			0	0	0	0	586 010
<u>. 13</u>	ᅆ					6	
4	4	10 or 50-1000		0			500 040
13	_	20 or 60-2530					818'000
옏		10, 20, 40-2360-2370			100000000000000000000000000000000000000		
1	힉						
뛰	_	30-5200					
0	Debt Services - Principal Payments on Long-Term Debt (Lease/ Purchase Principal Relined)	30-5300					• • • • •
2	\perp	207.00					
2 2	1	30-5400					
12	ō					0	
23	1						
24			0	0	0	0	586,919
1 2			0	0	0	0	0
3 2	1	714					
	Unreserved Fund Balance	730	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES.						
	Y ON NO.						
3 6		to 745 ILCS 10/9-1037					
3	i yes, ilst in the aggregate the following:	Total Claims Payments:					
3	Using the following categories. list all other Tort Immunity expenditures not	Total Reserve Remaining:					
34							
33	Ω.						
ဗ္က							
37							
38	_						
စ္က							
8	Judgments/Settlements						
41	revention	and/or Reduction					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						
8	Legal Services						
4	Principal and Interest on Tort Bonds						
46	8 Schedules for Tort Immunity are to be completed only If expenditures have be	have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances	an the Tort Immunity Fu	and (80) during the fiscal	l year as a result of exis	iling (restricted) fund b	alances
48		include interest eamings only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort immunity Fund (80).	e restricted tort immunit	y monies and only if rep	orted in a fund <u>other</u> tha	an Tort Immunity Func	I (80).

	A	В	0	D	Е	L	0	Ξ	_		×	-
₩	Schedule of Capital Outlay and Depreciation	d Depr	reciation									1
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life in Years	Accumulated Depreciation Beginning	Add: Depreciation Allowable	Less: Depreciation Deletions	Accumulated Depreciation Ending	Ending Balance Undepreciated
က	Works of Art & Historical Treasures	210				c		01/1//	7107-9107	7102-9102	6/30/17	
4	Land	220					ı				0	0
2	Non-Depreciable Land	221	2,539,178			2 539 178						
9	Depreciable Land	222					5					2,539,178
_	Buildings	230					3				O	0
80	Permanent Buildings	231	196,086,124	16,795,486		212 881 610	029	88 741 810	A 257 E32		000	
6	Temporary Buildings	232	L				3 8	000,11,000	750,102,4		92,999,442	119,882,168
10	Improvements Other than Buildings (Infrastructure)	240	13,505,091	10,675		13.515.766	2 8	7 197 165	675 788		7,872,953	5.642.813
11	Capitalized Equipment	250						2011	01.0,100			
12	10 Yr Schedule	251	43,355,894	4.014.545		47 370 439	10	2K R1K 7K2	4 727 044	-(4)		
13	5 Yr Schedule	252					· uc	20,000	4,131,044		40,352,797	7,017,642
14	3 Yr Schedule	253									0	0
15	Construction in Progress	260					1				0	0
16	Total Capital Assets	200	255,486,287	20,820,706	0	276.306.993		131 554 728	0 670 464		444 005 400	0
17	Non-Capitalized Equipment	700				C	ç	04/100/101	+0+'0'10's	D	141,225,192	135,081,801
18	Allowable Depreciation						-		9 670 464			

1	Α	B ESTIMATED OPERATING EXPENSE	C DEP PLID	D L (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)	E F
2		ESTIMATED OPERATING EXPENSE		edule is completed for school districts only.	
3 4 5	Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
6			<u> </u>	PERATING EXPENSE PER PUPIL	to the second se
7 8	EXPENDITURES:	Expenditures 15-22, L114		Total Expenditures	\$ 115,000,015
9	O&M	Expenditures 15-22, L150		Total Expenditures	\$ 115,060,015 17,753,268
10	DS	Expenditures 15-22, L168		Total Expenditures	8,742,360
	TR	Expenditures 15-22, L204		Total Expenditures	6,594,98
	MR/SS TORT	Expenditures 15-22, L288		Total Expenditures	2,824,047
14		Expenditures 15-22, L331		Total Expenditures Total Expenditures	\$ 150,974,671
15 16	LESS RECEIPTS/REVEN	IUES OR DISBURSEMENTS/EXPENDITURES NO	OT APPLIC	ARI F TO THE REGIII AR K-42 PROGRAM-	
17					
18 19		Revenues 9-14, L43, Col F	1412	()	\$ 0
	TR	Revenues 9-14, L47, Col F Revenues 9-14, L48, Col F	1421 1422	(1)	0
21	TR	Revenues 9-14, L49, Col F	1423	(/ / / / /	0
22	TR	Revenues 9-14, L50 Col F	1424	(0
	TR	Revenues 9-14, L52, Col F	1432		0
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
25	TR	Revenues 9-14, L59, Col F	1451	(0
26 27	TR TR	Revenues 9-14, L60, Col F	1452	(iii = ===)	0
28	TR	Revenues 9-14, L61, Col F Revenues 9-14, L62, Col F	1453	, , , , , , , , , , , , , , , , , , , ,	0
29	O&M	Revenues 9-14, Ltd., Col P Revenues 9-14, L148, Col D	1454 3410	Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)	0
	O&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
_	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education	0
	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	
-	ED ED	Expenditures 15-22, L9, Col K - (G+I)	1225		0
	ED	Expenditures 15-22, L11, Col K - (G+l) Expenditures 15-22, L12, Col K - (G+l)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	23,337
$\overline{}$	ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs	422,362
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	422,302
_	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tultion	0
	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
_	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition	0
	ED ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	0
_	ED	Expenditures 15-22, L25, Col K Expenditures 15-22, L26, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	0
	ED	Expenditures 15-22, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	0
_	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	0
	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tultion	0
	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	0
-	ED ED	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services	28,808
	ED ED	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4000	Total Payments to Other Govt Units Capital Outlay	4,157,761
_	ED	Expenditures 15-22, L114, Coi I	-	Non-Capitalized Equipment	2,906,666
	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000	Community Services	0
	M&O	Expenditures 15-22, L138, Col K	4000	Total Payments to Other Govt Units	0
	M&O	Expenditures 15-22, L150, Col G	-	Capital Outlay	10,270,376
	O&M	Expenditures 15-22, L150, Col I	-	Non-Capitalized Equipment	0
0	DS ns	Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units	0
<u>.</u>		Expenditures 15-22, L164, Col K Expenditures 15-22, L179, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	6,128,607
5 .		Expenditures 15-22, L179, Col K - (G-1)	4000	Total Payments to Other Govt Units	0
4		Expenditures 15-22, L200, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
5	TR	Expenditures 15-22, L204, Col G	-	Capital Outlay	0
	TR	Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment	0
_	MR/SS	Expenditures 15-22, L210, Col K	1125	Pre-K Programs	0
_	MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K	42
	MR/SS MR/SS	Expenditures 15-22, L214, Col K	1275	Remedial and Supplemental Programs - Pre-K	78
	VIR/SS	Expenditures 15-22, L215, Col K Expenditures 15-22, L218, Col K	1300 1600	Adult/Continuing Education Programs	0
	MR/SS	Expenditures 15-22, L274, Col K	3000	Summer School Programs Community Services	9,573
3 1	MR/SS	Expenditures 15-22, L278, Col K	4000	Total Payments to Other Govt Units	86
4 5				Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	\$ 23,947,696
6				Total Operating Expenses Regular K-12 (Line 14 minus Line 75)	127,026,975
7		9 Mo ADA from	the Gene	ral State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12	7,571.00
B				Estimated OEPP (Line 76 divided by Line 77)	\$ 16,778.10

	Α	В	ГС	D	TEI	F
1				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)	1-1	
3			This sche	dule is completed for school districts only.		
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
80				PER CAPITA-TUITION CHARGE		
81						
	LESS OFFSETTING RECEIF		4444	Paralle Terror Fore for Bull. Bull. Bull.		
84		Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$	
85		Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (in State)		
86		Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		(
87		Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		(
88	TR	Revenues 9-14, L53, Col F Revenues 9-14, L54, Col F	1433 1434	CTE - Transp Fees from Other Sources (in State)		
90		Revenues 9-14, L55, Col F	1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)		
91	TR .	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	*	
\rightarrow	R	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		
	ED-O&M	Revenues 9-14, L75, Col C	1600	Total Food Service		759,05
	ED-Oam	Revenues 9-14, L82, Col C,D Revenues 9-14, L84, Col C	1700 1811	Total District/School Activity Income Rentals - Regular Textbooks		2,459,076
	D	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)		19,825
	ED .	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	***************************************	1,148,51
	ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)		
99 E	ED-O&M	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		(
_	D-O&M-TR	Revenues 9-14, L95, Col C,D Revenues 9-14, L98, Col C,D,F	1910 1940	Rentals Services Provided Other Districts		176,914
102 E	D-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts		(
103 E	_	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		
_	D-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education		2,782,662
_	D-O&M-MR/SS D-MR/SS	Revenues 9-14, L140, Col C,D,G Revenues 9-14, L144, Col C,G	3200 3300	Total Career and Technical Education		152,331
107 E		Revenues 9-14, L145, Col C	3360	Total Bilingual Ed State Free Lunch & Breakfast		52,459
_	D-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative		4,596
	D-O&M	Revenues 9-14, L147,Col C,D	3370	Driver Education		197,708
_	D-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation		1,671,329
111 E	D-O&M-TR-MR/SS	Revenues 9-14, L155, Col C Revenues 9-14, L156, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants		
	D-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Scientific Literacy Truant Alternative/Optional Education		1,708,128
114 E	D-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant		1,700,120
	D-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery		0
	D-TR-MR/SS D-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		0
	D-O&M-TR-MR/SS	Revenues 9-14, L162, Col C,F,G Revenues 9-14, L163, Col C,D,F,G	3726 3766	Continued Reading Improvement Block Grant (2% Set Aside) Chicago General Education Block Grant		0
	D-O&M-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G		Chicago Educational Services Block Grant		0
120 E	D-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G		School Safety & Educational Improvement Block Grant		0
	D-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G		Technology - Technology for Success		0
122 E	D-TR &M	Revenues 9-14, L167, Col C,F		State Charter Schools		0
_	D-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col D Revenues 9-14, L171, Col C-G,J		School infrastructure - Meintenance Projects Other Restricted Revenue from State Sources		0
25 E		Revenues 9-14, L180, Col C		Head Start (Subtract)	***************************************	0
26 E	D-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G		Total Restricted Grants-In-Ald Received Directly from Federal Govt	-	0
	D-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G		Total Title VI	-	0
_	D-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L201, Col C,G		Total Food Service		1,046,485
	D-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		831,526
	D-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G		Fed - Spec Education - IDEA - Flow Through		282,726
32 EI	D-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G		Fed - Spec Education - IDEA - Room & Board		604,978
	D-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G		Fed - Spec Education - IDEA - Discretionary		0
	D-O&M-TR-MR/SS D-O&M-MR/SS	Revenues 9-14, L223, Col C,D,F,G Revenues 9-14, L228, Col C,D,G		Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perform		140.454
	D-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)		Total CTE - Perkins Total ARRA Program Adjustments		110,454 8,849
61 E		Revenues 9-14, L260, Col C	4901	Race to the Top		0,049
	D-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J		Race to the Top-Preschool Expansion Grant		0
	D,O&M,MR/SS D-TR-MR/SS	Revenues 9-14, L262, Col C.D.G		Advanced Placement Fee/International Baccalaureate		0
	D-TR-MR/SS	Revenues 9-14, L263, Col C,F,G Revenues 9-14, L264, Col C,F,G		Title III - Immigrant Education Program (IEP) Title III - Language Inst Program - Limited Eng (LIPLEP)		559 42,470
66 EC	D-TR-MR/SS	Revenues 9-14, L265, Col C,F,G		Leam & Serve America		42,470
	D-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
	D-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G		Title II - Eisenhower Professional Development Formula		0
	D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G Revenues 9-14, L269, Col C,D,F,G		Title II - Teacher Quality		83,074
	D-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G		Federal Charter Schools Medicaid Matching Funds - Administrative Outreach		96,471
72 EC	D-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G		Medicald Matching Funds - Administrative Conteach Medicald Matching Funds - Fee-for-Service Program		216,710
73 EC	D-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G		Other Restricted Revenue from Federal Sources (Describe & Itemize)		309,898
74 75				Y-t-1 Pada-than 6 - POTO 5		
76				Total Deductions for PCTC Computation Line 83 through Line 173 Net Operating Expense for Tuition Computation (Line 76 minus Line 175)	\$	14,767,795
77				Total Depreciation Allowance (from page 27, Line 18, Col I)		112,259,180 9,670,464
78				Total Allowance for PCTC Computation (Line 176 minus Line 177)		121,929,644
79 80		9 Month ADA	(from the	GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))		7,571.00
81				Total Estimated PCTC (Line 178 divided by Line 179) *	\$	16,104.83
- 1		ange based on the data provided. The final amo				

_	ESTIMATED INDIRECT COST RATE DATA					
2	SECTION					
6 4	Financial Data To Assist Indirect Cost Rate Determination (Source document for the computation of the Indirect Cost Rate is found in the "Expanditions of 22" tab.)	- Annual Manager	4K. 29" 4mh. 1			
		Samuniade	10-22 (40.)			
r	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.	disbursemen each function inding for a Ti salaries are c	ts/expenditures included that work with specific file I clerk, all other salar lassified as direct costs	d within the following func federal grant programs in les for Title I clerks perfol in the function listed.	tions charged directly to a the same capacity as thos rming like duties in that fur	and reimbursed from se charged to and nction must be
9	Support Services - Direct Costs (1-2000) and (5-2000)					
	Direction of Business Support Services (1-2510) and (5-2510)			filmwyddi garmann yn arman ha'r y daydaru renning eraddyglyddigyyndig y y		
8	Fiscal Services (1-2520) and (5-2520)		The second secon	of entirety definitions requires to case Annahall symposium (graph (6 thinking) compay) is	-	
6	Operation and Maintenance of Plant Services (1, 2, and 5-2540)	A second for the second first second for the second		AND THE SAME AND ADDRESS OF THE REAL PROPERTY OF THE PERSON SHAPE AND ADDRESS OF THE PERSON SH		
9	Food Services (1-2580) Must be less than (P16, Col E-F. L62)	everyoner mandelling to the care and care and the		1 450 487		
	Value of Commodities Received for Fiscal Year 2017 (Include the value of commodities when determining if a Single	es when dete	rmining if a Single	101 '804')		
=	Audit is required).			130.693		
2	Internal Services (1-2570) and (5-2570)	The second secon		0000		
က	Staff Services (1-2640) and (5-2640)	the special and the second sec	And the second s	Water the American program to the control of the co		
4	Data Processing Services (1-2860) and (5-2660)		manishan di se sempanjangan dalah dan kanda kanda ang mangan ang mangan sa di sandan sa di sandan sa di sandan	A findings and a substitute of the state of		
15	SECTION II	THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	and the second s	Approximate mense reversive their states to the state of the states of t	-	
	Estimated Indirect Cost Rate for Federal Programs				The second secon	
N 00			Restricted Program	rogram	Unrestricted Program	Program
_		runction	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
$\overline{}$		1000		82,951,966		82,951,966
3/2	Support Services:	0000	manned defended by the supplementary of the supplem			e de la companya del la companya de
-10	cflonal Staff	2200	and the standards we wanter good style of the foresteen annual or Agenty from Annual A	5,798,322	production of the sector of the state of the state of the sector of the state of th	5,798,322
le		2200		4,263,777	the first tree trees are seen as a second of the first trees are a second of the first trees a	4,263,777
24		2400	And the state of t	7,909,532		1,909,532
3		2400		1,702,977	And the format of the format of the first of the format of the first of the format of	9,362,977
28	of Business Spt. Srv.	2510	237 28B		207 200	
_		2520	864.615		251,200	
28	Oper. & Maint. Plant Services	2540		7 584 825	7 584 825	
29	Pupil Transportation	2550		6 548 362	0.40,100,1	0 00 072 0
30		2560		300,010,0		200,040,00
31	Internal Services	2570		O Company of the contract of t		
2	Central:		P		D	
33		2810				
34	/al. Srv.	2620		0	And the second control of the second control	
33	ıvices	2630		209,611	and the state of t	209 611
36		2640	576,554	0	576.554	O C
$\overline{}$	Processing Services	2660	3,054,999	0	3.054.999	
_		2900		46,619	And the second s	46,619
\neg	ty Services	3000		28,894	And the former desirable of the second secon	28 894
휭	Total		4,733,456	118,704,885	12.318.281	111 120 060
4			Restricted Rate	1	Unrestricted Rate	1
43 42			Total Indirect Costs: Total Direct Costs:	4,733,456	Total Indirect costs:	12,318,281
77			And the Contract of the Contra	and a decident		

Print Date: 9/5/2017 2017 AFR Form

Senior Code, Section 17.11 (Public Act 97-037) The Early Vair Ending June 30, 2017 Client of the school/or protein in procure conversal and referred to the school of the local Education Protein in the June 30, 2017 Client of the school of the Code Section In the June 30, 2017 Client of the school of the Local Education Protein In the Section In the June 30, 2017 Client of the school of the Local Education Protein In the Register In the Budget White In (1) Client is the desired the Protein In the Section In					
School Code, Section 17-1.1 (Public Act 97- Fiscal Year Ending June 30, 2017 Fiscal Year Ending June 30, 2017 Glenbard Township High School 19-022-0870-17 Fiscal Year Glenbard Township High School 19-022-0870-17 Fiscal Year Required in the Budget X X X X X X X X X X X X X X X X X X	REPOR	ON SHARE	D SERVIC	ES OR OUTS	SOURCING
Glenbard Township High School 19-022-0870-17 19-022-0870-17 19-022-0870-17 Prior Current Ax X X X X X X X X X X X X X X X X X X	30	hool Code, Sec Fiscal Ye	ction 17-1.1 ar Ending J	(<i>Public Act</i> 97-1 une 30, 2017	0357)
## Fiscal Year Fiscal Year	ete the following for attempts to improve fiscal efficiency through shar	ed services or outsc	d Township 19-022-087	nor, current and nex High School 0-17	l fiscal years.
Required in the Budget	Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Marriers to Implementation	e with an (X) if Deficit Reduction Plan Is Required in the Budget	1			
X	Service or Function <i>(<u>Check all that apply</u>)</i>			Barriers to Implementation	The limit food to 200 contraction of the contractio
X	Curriculum Planning				This course was a second of the additional apace use line as and as)
X	odial Services	×	×	×	D87 outsourced these services to GCA
X	cational Shared Programs	×	×	×	CASE shared programs with Districts 15 16 41 44 80 02
X	oloyee Benefits	×	×		Team with GCG for employee benefit consulting
X	Energy Purchasing	×	×		Various other Districts using Illinois Gas Con
math) Program Offerings	Food Services	×	×	×	3rd party vendor Sodeyn operated food service in 18/17
X	Grant Writing				
X	Grounds Maintenance Services	×	×	×	D87 outsourced these services to GCA
math) Program Offerings	Insurance	×	×		Various other Districts using SFI F & SSCIP Insurance Pools
X	Investment Pools				
nath) Program Offerings X X X X X X X X X X X X X X X X X X	al Services	×	×		D41, 87, 89 using Franczek Radelet for Property Tay Appeal
nath) Program Offerings X X X X X X X X X X X X X X X X X X	tenance Services	×	×		D87 outsourced these services to GCA
nath) Program Offerings X X X X X X X X X X X X X X X X X X	onnel Recruitment				
nath) Program Offerings X X X X X X X X X X X X X X X X X X	essional Development				
nath) Program Offerings X X X X X X X X X X X X X X X X X X	ed Personnel				
math) Program Offerings X X X X X X X X X X X X X X X X X X	cial Education Cooperatives	×	×	×	CASE in Glen Ellyn: Districts 15 16 41 44 89 93
X X X X X X X X X X X X X X X X X X X	M (science, technology, engineering and math) Program Offerings				
x x x x x x x x x x x x x x x x x x x	oly & Equipment Purchasing	×	×		Various IL districts using State of II Programment
plementation:	Inology Services				
plementation:	sportation	×	×		Dist 15, 16, 41, 44, 89 in Transportation Coop for SPED Transportation
plementation:	ational Education Cooperatives	×	×		Tech Center of DuPage / see helow
plementation:	other Joint/Cooperative Agreements	×	×		IGAs w/ Villages and Park Districts for son incommendation
onal space for Column (E) - Barriers to Implementation: onal space for Column (E) - Name of LEA:	Other				or o
onal space for Column (D) - Barriers to Implementation: onal space for Column (E) - Name of LEA:					
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onal space for Column (E) - Name of LEA :					
	Additional space for Column (E) - Name of LEA:				

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

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)					School District Name: RCDT Number:	Glenbard Township High School District 19-022-0870-17	ligh School District
		Actual	Actual Expenditures, Fiscal Year 2017	2017	Budgeted	Budgeted Expenditures, Fiscal Year 2018	ar 2018
		(10)	(20)	this delamption regard and their hands to be a second to the second to t	(10)	(20)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations &	Total
1. Executive Administration Services	2320	1,632,496	And Annual Conserve and Annual State of the Conserve and Annual St	1,632,496	1.611.465		1 611 465
2. Special Area Administration Services	2330	33,939		33,939	35,200		00t 3t
3. Other Support Services - School Administration	2490	1,163,712	Appender - Constitutivity of the factor to transfer industrial and make the discontinuous of the constitution of the constitut	1.163.712	1.323.218		1 202 048
4. Direction of Business Support Services	2510	234,593	0	234,593	248.352		248 350
5. Internal Services	2570	0		0	0	5	200,042
6. Direction of Central Support Services	2610	0		0 0			0
 Deduct - Early Retirement or other pension obligations required by state law and included above. 	ns required			0			0 0
8. Totals	of darkeliness or pyrey vyradings to fact the	3,064,740	0	3.064.740	3 218 235	C	2 2 2 4 0 2 0 2 E
9. FY2017 (Actual)	ad) over	reach surrickerible deut der man sprinzuget bestehnisse in bestehnisse je alle gegind des Lab.		The state of the s			3,4 10,433
		ha saturação do sua o baseminámico de destrementendos modos o por escalamente de	And the state of t	months of the state of the stat			

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2017" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2017. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

This McClain Signature of Supering

L1/11/01

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

Contact Name (for questions)

lartile) and will waive the limitation by board action,	
The Dis	ביניסקינית כל קינית מינים וואלי יינייסן ווספרונים ווספרונים ווחסג עם מטטאפט ווס ומופן וואון טעוופ טט.
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to usince 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	/er applica	spring 2018 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx
= ;	2 1	S

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 13, Row 200 Food Service Other
- 7. Page 14, Row 272 Other Restricted Revenue from Federal Sources
- 8. Ed Fund Page 16, Row 56 Other Support Services School Admin
- 9. DS Fund Page 18, Row 165 Debt Services Other
- 10. Trans Fund Page 18, Row 177 Other Support Services
- 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 Food Commodities from Department of Agriculture Secondary Transitional Experience Program Grant Administrative Staff Salaries and Benefits

Paying Agent Fees

Dean's Stipends and Support Staff Salaries

Medicare Expense for Deans

Reference Pages.

- ¹ 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
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)