Due to ISBE on November 15th \$D/JA15 Due to ROE on October 15th

Joint Agreement

×

School District

100 North First Street, Springfield, Illinois 62777-0001 ILLINOIS STATE BOARD OF EDUCATION School Business Services Division 217/785-8779 Illinois School District/Joint Agreement Annual Financial Report \* June 30, 2015

Reviewed by Regional Superintendent/Cook ISC 60942 Zip Code: Certified Public Accountant Information 217.283.9736 11/30/2015 Expiration Date: Regional Superintendent/Cook ISC Name (Type or Print): Fax Number RUSSELL LEIGH & ASSOCIATES State: admin@russleigh.com Name of Audit Manager: Name of Auditing Firm: HOOPESTON 217.283.9336 IL. License Number: 065.018319 RUSS LEIGH 228 E MAIN ST Phone Number. Email Address: Address: ö X NO Were any financial statement or federal awards findings issued? NO Is all A-133 Single Audit Information completed and attached? Reviewed by Township Treasurer (Cook County only) NO Are Federal expenditures greater than \$500,000? Submit electronic AFR directly to ISBE Click on the Link to Submit: A-133 Single Audit Status: Accounting Basis: ACCRUAL Send ISBE a File Filing Status: Township Treasurer Name (type or print) Name of Township: YES YES ΥES ×× Reviewed by District Superintendent/Administrator School District/Joint Agreement Information Unqualified (See instructions on inside of this page.) FORD COUNTY SPECIAL EDUCATION CO-OP Annual Financial Report Type of Auditor's Report Issued: Disclaimer Qualified Adverse Name of School District/Joint Agreement: School District/Joint Agreement Number: 307 N SANGAMON AVE 09-027-0050-61 GIBSON CITY District Superinter Email Address: County Name: Zip Code: 60936 Address:

Email Address:

Telephone:

Email Address: Forthony Galinto Fax Number: Signature & Date:

Signature & Da

Telephone:

Subchapter C (Part 100). Code 100, Subtitle A, Chapter ISBE Form SD50-35/JA50-60 (05/15)

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 This form is based on 23 Illinois Administrative Code, Subtitie A, Chapter I, Subchapter C, Part 100. upporting authorization/documentation, as necessary, to use the applicable account code (cell).

Signature & Date:

Telephone:

Fax Number:

Email Address:

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

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

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

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

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

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

## Submit AFR Electronically

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

## Attachment Manager Link

Note: CD/Disk no longer accepted.

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

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

## Submit Paper Copy of AFR with Signatures

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

  Note: School Districts and Regional Superintendents may prefer a complete paper copy in fleu of an electronic file. Please comply with their requests as neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Single Audit Act A-133

## Qualifications of Auditing Firm

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

## **AUDITOR'S QUESTIONNAIRE**

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

## **PART A - FINDINGS**

- One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
  - 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code. [105 ILCS 5/8-2; 10-20.19; 19-6]
  - 3. One or more contracts were executed or purchases made contrary to the provisions of Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]
  - 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seg. and 30 ILCS 235/1 et. seg.]
  - 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
  - 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
  - 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
  - B. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
  - 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
  - 10. One or more interfund loans were outstanding beyond the term provided by statute.
  - 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
  - Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses
    were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]
  - 14. At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37) and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.

    ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 | LCS 5/3-15.1; 5/10-17; 5/17-1]

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

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

## PART C - OTHER ISSUES

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

Effective Date:

(Ex: 00/00/0000)

23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

AccounciName 31/0 3500 35/0 3100 31/0 31/0 Total

Deferred Revenues (490)

Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)

Direct Receipts/Revenue

Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105

Total

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

## PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Russell Leigh & Associates
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.

l Luf & Associals

Signature

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mm/dd/yyyy

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3	Regu	uired to be	completed for Scho	ol <u>Dis</u> trict	s only.							
4					<del></del>							
5	A.	Tax Rat	es (Enter the tax rate	ex: .0150	for \$1.50)							
6			T 1/ 0014				11/1 2 75.15	1				
7 8			Tax Year <u>2014</u>		Equalize	a Asses:	sed Valuation (EAV):	i.				
	l		E-14!1	(	Operations &		T		0			
9	1		Educational	., ,	Maintenance		Transportation		Combined Total	, , .	Working Cash	
10	R	tate(s):		ļ + ļ		_		j =	0.0000	00		4
11 12	ļ											
13	В.	Poculte	of Operations *						-			
14		Nesults	Of Operations									
	ĺ		Receipts/Revenues	i .	isbursements/		Excess/ (Deficiency	Λ	Fund Balance			
15 16	ł			, , <u>-</u>	Expenditures 1,311,041	٠						
17		* The	1,159,644 numbers shown are th				(151,397 es 8 17 20 and 81 f		285,81 ducational Opera		ntenance	
18	i		sportation and Working		•		00 0, 11, 20, and 01 1	or the L	dicanonia, opera	ILIOTIS CX (VICI)	iterization,	
19	_											
20	C.	Short-T	erm Debt **		T'A14!-		T01-		TO/FMP O::		20 A Ca-1111	
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26 27	1											
28	D.	Long-T	erm Debt									
29	ļ .	_	e applicable box for lo	ıg-term del	bt allowance by t	ype of di	strict.					
30	1						راد مسرمات الحديد					
31	ļ		6,9% for elementary		school districts,		Enter x in a.or b	) <u>.</u> ;				
32	ł	( ; b.	13.8% for unit distric	us,								
33 34	ł	Long-Te	erm Debt Outstandin	u,								
35	i	Long-10	JIII OCOL OLISICIANI	a.								
36	İ	C.	Long-Term Debt (Pr	incipal only	<i>(</i> )	Acct						
37			Outstanding:			511		)				
38												
39	]_											
40	E.		I Impact on Financ ble, check any of the f			is a mak	rial impact on the on	liben fins	rolet pacition dur	ina futuro ro	nodina nododa	
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43	1			. 5								
44	]	i -	Pending Litigation									
45	]	7	vlaterial Decrease in E.	ΑV								
46		-	Material Increase/Decre		rollment							
47	-		Adverse Arbitration Rul									
48	ł		Passage of Referendur				·					
49	1		Faxes Filed Under Prof Decisions By Local Boa		ew or Winnis Pro	nerty Ta	x Anneal Board (PTA	RI				
50 51	1		Other Ongoing Concer			,, . u.	Premiada (r. 110	,				
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1 1		Go to th	SINIAIED FINA ne following websit	ESTIMATED FINANCIAL PROFILE SUMMARY to the following website for reference to the Financial Profile)	IIMAKY ancial Prof	ile)					
4 <sup>1</sup> 0			WWW	www.isbe.net/sfms/p/profile.htm	튀						
م 0	District Name: FORD COLINT	FORD COLINTY SPECIAL EDUCATION CO-OP									
.   ∞		-									
ωÇ	County Name: FORD										
===	1. Fund Balance to Revenue Ratio:				F	Total	Ratio	Score	ø	.,	ന
12		11, D81, F81 & 181)	Funds 10, 20, 40,	Funds 10, 20, 40, 70 + (50 & 80 if negative)		285,807.00	0.246	Weight	<b>1</b> 2	0.35	S
<u>(C)</u>	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	28, D8, F8 & I8)	Funds 10, 20, 40, & 70,	, & 70,	•	1,159,644.00		Value	AI.	1.05	25
4 rc	Less: Operating Debt Pledged to Other Funds (Ps, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	er Funds (Ps, Cell Co4 thru D74) 69 and C:D73)	Minus Funds 10 & 20	OZ ×		onio					
_	2. Expenditures to Revenue Ratio:				<i>j</i>	Total	Ratio	Score	ø	•	2
		SI C17 D17 F17 H7)	Funds 10, 20 & 40	G		1.311.041.00	1,131	Adi	Ħ	-	0
100	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	28. D8. F8. & I8)	Funds 10, 20, 40 & 70,	& 70.		1,159,544,00		Weight	±	0.35	ιņ
0	Less: Operating Debt Pledged to Other Funds (P8, Ceil C54 thru D74)	ar Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	k 20		0.00		)			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	69 and C:D73)						Value	•	0.70	0
21	Possible Adjustment:										
	3 Days Cash on Hand:				<b>1</b> —	Total	Davs	Score	ø		2
		ell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	2 YO		285,807.00	78.48		*	0.10	0
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	MC17, D17, F17 & 117)	Funds 10, 20, 40 divided by 360	divided by 360		3,641.78		Value	ø.	0.20	9
					1		ı			1	
	4. Percent of Short-Term Borrowing Maximum Remaining:	Maximum Remaining:	2 0 0 0		<del>-</del>	Total	Percent	Score	υ:	#DIV/0!	<u></u> c
20	Fax Anticipation Warrants buttowed (F2s) Cell For (A.F.1.)  Eav. v. 86% v. Combined Tax Bates (P3. Cell 17 and 110)	5, Cell Fort & F.1.) Cell 17 and 110)	10, 20 & 40 (85 × E4)/ × Sum	Fullds To, 20 & 40 ( 85 × EAV) IV Sum of Combined Tay Rates		00.00	5 2		٠,	10/XIC#	• =
305			BO ( (AL) ( OD)								1
	5. Percent of Long-Term Debt Margin Remaining:	ո Remaining:			F	Total	Percent		Φ	#VALUE!	:
32	Long-Term Debt Outstanding (P3, Cell H37)	37)				00'0	#VALUE!	Weight	¥	0.10	0 ;
دا ده	Total Long-Term Debt Allowed (P3, Cell H31)	H31)			ᆵ	Enter x in a.or b.		Value	đ)	#VALUE!	īīi
35							Tota	Total Profile Score:	ore:	#DIV/0!	*
اما											
37					Estin	Estimated 2016 Financial Profile Designation:	ancial Prof	le Designat	ion:	#DIV/0i	<b>=</b> 1
9 8				*	Č		1	4		i i	
8 04					Information	Total Profile Scot e 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	ge based on dan e timing of man	a provided on ur dated categorica	ie riilaiiolai r al payments.	Final score	will be
41					calculated by ISBE.	by ISBE	ò	,			

## BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2015

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		(10)	(20)	(30)	(40)	(99)	(60)	(70)	(80)	(06)
ASSETS	Acet.	Educational	Operations & Maintenance	Debt Services	Transportation	Muniolpal Retirement/Social Security	Capital Projects	Working Cash	Tor	Fire Prevention & Safety
3 CURRENT ASSETS (100)										
4 Cosh (Accounts 111 through 115) 1	120	266,843	18,964	1						
Taxes Receivable	130		•					*		
7 Interfund Receivables	140									
8 Intergovernmental Accounts Receivable	150							: !		
9 Other Receivables	160									The state of the s
	2	::		!		1	!			
11 Prepaid tems	180				-		:			
Other Current Assets (Describe & Itemize)	190			***				!		1
Total Current Assets	ST TO STATE OF THE	266,843	18,964	0	0	0	0	0		0
AL ASSETS (200)										
15 Works of Art & Historical Treasures	210		-				* * * * * * * * * * * * * * * * * * * *			Applications of the community of the com
16 Land	220									
17 Building & Building Improvements	230 ;	· <del>-</del>								
18   Site Improvements & Infrastructure	240			· · .				-		
_	250							:		
Construction in Progress	. 780				_					
Amount Available in Debt Service Funds	340									
Amount to be Provided for Payment on Long-Term Debt	350									
23 Total Capital Assets	A CONTRACTOR OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON A		Marketine Company of the Section of					and a book come man, for come		The state of the s
24 CURRENT LIABILITIES (400)										
25 Interfund Payables	410		Continued to the name of the samples	As agent and a copy of the cop					100 m	
26 Intergovemmental Accounts Payable	420	-								
27 Other Payables	430									
28 Contracts Payable	440							-		
	460				_					
30 Salaries & Benefits Payable	470									
32 Deferred Revenues & Other Current Liabilities	490		-							
	493					:	•		· · ·	
34 Total Current Liabilities		70	0	0	0	0	0	0		0
35 LONG-TERM LIABILITIES (500)										
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511	t	*	to the second se				The same of the sa		
37 Total Long-Term Liabilities	- :	!								. !
38 Reserved Fund Balance 714	714									
	730	266,843	18,964							
= {		. ]		and the same of th	* * * * * * * * * * * * * * * * * * * *					
41 Total Liabilities and Fund Balance		266,843	18,964	0	0	0	0	0		0

## S

			. 3	Ассопп	Account Groups
		Acct.		General Fixed	General Long-
2	ממשל	**	Agency Fund	Assets	Term Debt
m	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115)	:		:	
ທ	Investments	2			
ω	Taxes Receivable	55			
~	Interfund Receivables	4		•	
∞	intergovernmental Accounts Receivable	- 150			
ြာ	Other Receivables	991			
2	Inventory	2			
Ξ	Prepaid Items	8			
~	Other Current Assets (Describe & Itemize)	8			
<u>რ</u>	Total Current Assets		O		
4	ASSETS (200)				
3	Works of Art & Historical Treasures	210			
9	PUST	220	à		
12	Building & Building Improvements	230	°		
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	520		67,210	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340		-	
22	Amount to be Provided for Payment on Long-Term Debt	320			0
ន	Total Capital Assets			67,210	0
24			,		
33	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
8	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480	, .		
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0	:	•
35	LONG-TERM LIABILITIES (500)				
38	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		!	
37	١.				10
88	Reserved Fund Balance	714		•	
ဓ္ဌ	Unreserved Fund Balance	730		-	
40	Investment in General Fixed Assets	:		67,210	
41	Total Liabilities and Fund Balance		a	67.210	

# 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, 2015	
LL FUNDS - FOR THE YEAR ENDING JUNE 3(	. 201
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LL FUNDS - FOR THE YEAR	Ž
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	-		(10)	(20)	(30)	(40)	(20)	(09)	(79)	(80)	(06)	=
- 2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	ention &
ო	RECEIPTS/REVENUES				de to apply a playing						7	
4	Local Sources Flow-Through Receipts/Revenues from One District to	2000	523,907		' Di	0		<b>D</b>	Production of the contract of		)	o .
ω	Another District	0000	0	0		ol c	0,0	10		:		ļ
2 1	State Sources Technol Sources	4000	580.324	0	0		0	0	0		0	
- 00	Receipts/Revenues		1,159,644	0	0	0	0		0			0
6	Receipts/Revenues for "On Behalf" Payments 2	3998	237,101									
10			1,396,745	0	. 0	0	0	0	0		0	0
7	DISBURSEMENTS/EXPENDITUR		: :								4	į
12	Instruction	1000					0	reprogramme a carrier			***************************************	
13	Support Services		795,38	2,994	1.	0	0	0		Title - The 'v and codes before bladed	. 0	0
4 4		3000	0 20 200	0		0	0 0				-	1
υ ć	Payments to Other Districts & Governmental Units The Service	5000	500,100	0	0	0				A CALL OF MINNEY OF	0	0
17	Total Direct Disbursements/Expenditures		1,308,047	2,994	0	0	0	0			0	0
18	Dishursements/Expenditures for "On Behalf" Payments		237,101	0	0	0	0	0			0	0
19	Total Disbursements/Expenditures		1,545,148	2,96		0	0	, 0			0	0
	Excess of Direct Receipts/Revenues Over (Under) Direct	-	The state of the last state and the state of									
20	Disbursements/Expenditures	· ·	(148,403)	(2,994)				0	. 0		0	0
21	OTHER SOURCES/USES OF FUNDS				A Company of the Comp	1				1	distance and distance are	1
22	OTHER SOURCES OF FUNDS (7000)											
33	PERMANENT TRANSFER FROM VARIOUS FUNDS		T									
74	Abolishment of the Working Cash Fund 12	7110		1	- The comprehensive and the control of the control				1			
25		7110		· · · · · · · · · · · · · · · · · · ·	Las or sequence or service of the second sec	Surface life and investor	***************************************					
56	1	7120			d and strangers of the strangers of the strangers		en en en language sensiliones into mo-	A to the second	. <u>.</u> .	manufacture of the contract of	And a few principles of the same and	
27	1	7.30		y jete mage manganger may be dage spammen	Appear agreement to the second				of a semile of the property and the property of the semile		Prince of the colored to the leading	And the state of the same
78		7140			T			***************************************	e de la composição de l			
3	Transfer from Capital Project Fund to O&M Fund	7150	. 1		a 1 198						ese s	
5		8							•			
3	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds	7170	ž	ed me comme and a second of the con-	The section of the se							
ઝ	to Debt Service Fund 5		•	,								•
32	is !							- delicina	C. C. Carlotte	; ;		
S S	į	7210										:
4 %	Accorded Interest on Bonde Sold	7230							a de same de la messado de desamba de desambado especial de desambado de desambado de desambado de desambado de			
3 8	-	7300			-						1	!
37	L	7400			0					1		:
38		7500		.1	0							
33	-	7600	-	-	0				•		<b></b>	•
<del>4</del> :	1	7700			0						•••	•
4 4		2900	- 1	!			; ;				4	1
4 5	Other Section May Mark Transfer Transfer Section 1997	7000		:					A R. C. Age . Dr. 100 Section of the Control of the	1		!
3 4					0	0	'o :	0	0		100	
45	튱	•	10 mm					T.	The state of the s			j.

## STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2015 BASIC FINANCIAL STATEMENT

Page 8

¥		m	ဂ (၅)	(20)	(30)	(40)	(50)	т (09)	(07)	ر(80)	(90)
Ħ	Ħ	щ	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8190) Abolishment or Abatement of the Working Cash Fund 12	8110		1 ··· · · · · · · · · · · · · · · · · ·	4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1	***	TOTAL STATE OF THE			0		
8120	8120	,				:		,	0		
•	8.8 4.6	!	!	The same of the sa	and the second s			The same of the sa			
al Project Fund to O&M Fund	8150				And the state of t	the same bank to the market bank to the same of the sa		0	•		
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to 8160	8160										
O&M Fund *											
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds									٠		
to Debt Service Fund Taxes Pladged to Pay Principal on Capital Leases		- In the second language of the	-					The second secon			The state of the s
on Capital Leases : 8420	8420		The state of the s	16. had a menant benefit on the state of the	· Ye :						
Other Revenues Pledged to Pay Principal on Capital Leases 8430	843						. '				
Leases 8440	. 8440										
8510	8510					,	-	The state of the s			
Grants/Reimbursements Pledged to Pay Interest on Capital Leases 8520 i	8520									,	
. 853	8530					2.5					
8540	8540			A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PER							
8610	8610		The state of the s					7. °			
Bonds : 8620	8620										
8630	8630			den en e							
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds   8540	8710				-						
Revenue Bonds											
8730	8730										
Bonds 8740	8740										
3810	3810		A Delivery of the second secon					-			
Grants/Reimbursements Pledged to Pay for Capital Projects B820	8820										
Other Revenues Pledged to Pay for Capital Projects	. 8830										
Fund Balance Transfers Pledged to Pay for Capital Projects 8840	8840						eliebe proposario e recumble de la esta el				and the second s
8910	8910							The state of the s			der Anne de Meire
8890	0668		*****			Tank Carrier Management			And the second s		
Total Other Uses of Funds			٥	0	0	0	0	0	0		0
Total Other Sources/Uses of Funds			0	0	0	0	0	0	0		0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)  Exceptions/Disbursenents and Other Uses of Funds	(Japa)		(40 Ans)	2					с 		
		1	(140,403)		2		3	· · · · · · · · · · · · · · · · · · ·	,		The state of the s

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(2,994)

(148,403) 415,246

Fund Balances - July 1, 2014 Other Changes in Fund Balances - Increases (Decreases) Expenditures/Disbursements and Other Uses of Funds

(Describe & Itemize) Fund Balances - June 30, 2015

8 2

78 79 0

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18,964

266,843

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

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

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F			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	Description	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention
2		<b>±</b> '		Walluenance		1	Social Security	**			a salety
23	CTE - Transp Fees from Other Sources (In State)	1433				1			•		-
54	CTE - Transp Fees from Other Sources (Out of State)	1434	٠.								
55	Special Ed - Transp Fees from Pupils or Parents (in State)	144						-			
29	Special Ed - Transp Fees from Other Districts (in State)	<u>4</u> :	,			1					*-
24	Special Ed - Transp Fees from Other Sources (in State)	1443	•								
28	Special Ed - Transp Fees from Other Sources (Out of State)	1444	. '			1					
23	Adult - Transp Fees from Pupils or Parents (In State)	145	. :			***************************************		-			
8	Adult - Transp Fees from Other Districts (In State)	1452									
<u></u>	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454				A TANK THE COMMONWEAR STATE OF					
		Taract Co. Trans.				. 0		. •			
	EARNINGS ON INVESTMENTS	 ! !	Section and despends in the first benefits			part of charge and employed segment parts at the	American an approximate the con-	A second		The second secon	many fragments and the same from the same stage of
33	Interest on Investments	1610	89	*		Control of the second comments of the second second	and with built and defeate the second second second	and the second second second and the second in the second			
8	Gain or Loss on Sale of Investments	1520					-				
	Total Earnings on Investments	- \$1 - 1:	SC		entered construences in the			O			Construction of the Constr
	POOD SERVICE	~									
69	Sales to Pupils - Lunch	1611									
2	Sales to Pupils - Breakfast	1612							-		-
7	Sales to Pupils - A la Carte	1613			,			- **		• .	. Lings
22	Sales to Pupils - Other (Describe & Itemize)	1614					-				
33	Sales to Adults	1620									
4	Other Food Service (Describe & Itemize)	1089	disting about the minimum							:	
	Total Food Service			-				-	/···		
76	DISTRICT/SCHOOL ACTIVITY INCOME			Princip State of the common aspectments with				-			
22	Admissions - Athletic	1711		and the state of t							
82	escribe & Itemize)	1719									-
6		1720			-						
8		1730									
₩	ì	1790									
82	Total District/School Activity Income		0	0							
8	TEXTBOOK INCOME										
	Rentals - Regular Textbooks	1811	and the other rational free of the feet with the feet of tables.								-
82	Rentals - Summer School Textbooks	1812								ż	
88	Rentals - Adult/Continuing Education Textbooks	1813	deliberation of the second		-			•			-
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821	-								
88	Sales - Summer School Textbooks	1822									
යි	Sales - Adult/Continuing Education Textbooks	1823	Personal designation of particular								
6	Sales - Other (Describe & Itemize)	1829	-		. = •			-			
35	Other (Describe & Itemize)	98	- 3 - 6							Ē	- 1
	Commence and the state of the s										
$\boldsymbol{T}$	OTHER REVENUE FROM LOCAL SOURCES	,		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
8		1910			Agin ber abban ban bela a characteristic	The second secon	- married to a second of the con-	international data of the second		management of the same of the same of	
ဗ္ဗ		1920		Additional case and the same of the same of the same			and the same of th	to the state of th			to the common of the regions of the contract o
6	Impact Fees from Municipal or County Governments	1930				:	-		*		
8		1946 1946 1946			THE R. P. LEWIS CO., LANSING STREET, LANSING	1	-		į	- property above	
3 5		2 0	:	4 1-2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	*** **** *** **** **** ****				: :	:	
3 2	Drivers' Education Fees	3:16	1				•	*			
102	Proceeds from Vendors' Contracts	1980	1								
8	School Facility Occupation Tax Proceeds	1983							:	:	

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

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

Column   C	ľ		-	ľ				(				-	2
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Transporter   Page	r			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash		Fire 5	Fire Prevention & Safety
Transcrient   Security   Securi	150	entre in televisioner mersten ber der einstelle der der der der der der der der der de				-	the state of the s	Social Security	1		* * * * * * * * * * * * * * * * * * * *		The state of the s
Transportation: Charles (Service Landson)   1975	15.	anilar and Vocational	3500					; ; ; ; ;					
Transferred Control	5		2019										
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Application of the control of the	154		i	:	0	. ·	0	0					•
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Extra		en in Linguista de la company	3660									:	
State   Properties   Properti	157	·	1695	A section of the sect	The second secon			The state of the s					
The state of the	153	Fank Childhood - Block Grant	1705	· Promonent manner			ALL THE REPORT OF THE PARTY OF						
Contract State   December   State   Contract State   Co		Resolve interconnections of the Stock Grant Stock Gran	17.15		The Table Market Committee						•		
Control detacted (International Place Centrol 2014)  Section Experiments (Internationa		Describe Improvement Black Great - Reading Received	1720	-									
Control Engineering Cont			4	Appropriate the second			March 1. Company of the state of the same	And in the state of the state o	,				
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Control of the Control of Contr	3 2	Select al Courseller Block Chair.	757				the second secon						•
Particle	165	staty & Educational Improvement Block Grant	1775							,		† : :	***************************************
Particular School	99	-	780	and the same of the same and the same and the same of	and the second s	All Addition of the Park Comment of the Park C	Aberta v. August bei and metrope and an entire of the contract	A STATE OF THE PARTY OF THE PAR				AND LANCE.	
Particular Language   Particular Science   Partic	3 2	Second of Maria	20.00	T	A CONTRACTOR OF THE PARTY OF TH	Comment of the second	A 100 - 100	The second state of the second section	PARTY AND THE PROPERTY OF			l.	
State   Control of State   Con	1 2 2 2 3 3	Otate Citate Solidas Edendral Isanina Oroctunidas - Summar Bridas	-i'	Dag milita wide.									
State   Histories and a service   Description   State   Stat	180		020				A Committee of the Comm	-	A STATE OF THE STA				
Controlled Invatile State Secret (District Member)   Controlled State Secret (Controlled State Secr	3 2		2025		The state of the s					· .	l		***************************************
Total Neerland Grant at MAC   Tota	2 1		000	4	Baller of Control of Charles and Control	We seemed or a real party and a real				The same property and the same same same same same same same sam	The second secon	The state of the s	
Cold   Needing   Driver   State Source   Cold   State   Cold	173			55 413		0			0	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PERSON NAMED IN THE PERSON NAMED I	0	0	0
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Predict   Impact Add	174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)											
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Federal Integral Managed Mat   Check from the Fed Good   4000   Check from the Federal Constructed Constructe	175	A THE PARTY OF THE	-	The second second second	in dealers where to have been been been a name of	of continuous and continuous	The first of the control of the cont	and the second of the second or the second	A CO TABLE OF THE PARTY OF THE				1
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RESTRICTED GRANTS IN ALD RECEIVED DIRECTLY PROM FEDERAL GOVT     Head Start		from the Federal Govt		0	0	0		0	0		0		0
Head Start   Construction (Impact Act)		RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT			The state of the s			THE RESERVE OF THE PARTY OF THE		The second state and production with a second state of the second	The same of the sa	THE RESIDENCE OF THE PERSON NAMED IN	
Construction (impact Aid)  MACNET  MACNET  Other Resinded Caratis-In-Aid Received Directly from the Fladeral Gort  Obserting & Limite)  Total Resintered Grants-In-Aid Received Directly from Federal Gort  NESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU  THE STATE  THE VI - Innovation and Flexbility Formula  THE VI - Innovation and Flexbility Formula  THE VI - Character (Describe & Itemize)  The VI - Character (Describe & Itemize)  Total THE V  FOOD SERVICE  Breakfast Start-Up Expansion  A 210  National School Lunch Program  A 215  Special Milk Program		Head Start	1045								÷. •		
MAGNET   Chief Restricted Grants-In-Aid Received Directly from the Federal Govt   4090	181		090					:					
Other Restricted Grants-In-Aid Received Directly from the Federal Govt         4090           (Describe & Itemize)         0         0           Total Restricted Grants-In-Aid Received Directly from Federal Govt         0         0           RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU         4100           THE STATE         THE STATE           THE VI - Invovation and Flexbility Formula         4105           Title VI - Instrict Projects         4105           Title VI - District Projects         0           Total Title VI - District Classche & Itemize)         4199           Total Title VI - Chart (Describe & Itemize)         0           FOOD SERVICE         0           Breakfast Start-Up Expansion         4210           National School Lunch Program         4216           Special Milk Program         4216	182	- 1	1060										1
Uescribe & Hemize     Total Restricted Grants-In-Aid Received Directly from Federal Govt   0	3		060										
RESTRUCTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE  THE STATE  THE VI - Innovation and Flexibility Formula  Title VI - District Projects  Title VI - Obstrict Projects  Title VI - Obstrict Projects  Title VI - Obstrict Projects  Title VI - Other (Describe & Itemize)  Total Title VI - Other (Describe & Itemize)  Attation Special Milk Program  Special Milk Program	3	(Describe & Hemize) Total Bootstand Crast In Aid Bootsided Disease Cont			1			:		. ,.		.1.	:
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE  TILE VI  TILE VI - Innovation and Flexibility Formula  Title VI - District Projects  Title VI - Other (Describe & Itemize)  Total Title V  FOOD SERVICE  Breakfast Start-Up Expansion  National School Lunch Program  \$200  Special Milk Program  4215		Iotal Resulcieu Glaius-III-Aid Received Direcuy IIoIII redeial dovi			0		0	0	0				0
THE STATE  TITLE VI - Innovation and Flexibility Formula  Title VI - District Projects  Title VI - District Projects  Title VI - Cher (Describe & Itemize)  Total Title V  FOOD SERVICE  Breakfast Start-Up Expansion  National School Lunch Program  Special Milk Program  4210		RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU	7		E TO CHESTON A CO		The state of the s	1.11	新 · · · · · · · · · · · · · · · · · · ·		s == -	·!	
Title VI - Innovation and Flexibility Formula  Title VI - District Projects  Title VI - District Projects  Title VI - Cher (Describe & Itemize)  Total Title V  FOOD SERVICE  Breakfast Start-Up Expansion  National School Lunch Program  Special Milk Program  4210		THE STATE	ì		•								
Title VI - Innovation and Flexibility Formula  Title VI - District Projects  Title VI - District Projects  Title VI - Chier (Describe & Itemize)  Total Title V  FOOD SERVICE  Breekfast Start-Up Expansion  National School Lunch Program  Special Milk Program  4210		And the second sections of the second section section sections and the second section sections of the second section section section sections and the second section sections section sections section	····i				The second secon						•
Title VI - District Projects  Title VI - Rural Education Initiative (REI)  Title V - Other (Describe & Itemize)  Total Title V  FOOD SERVICE  Breakfast Start-Up Expansion  National School Lunch Program  Special Milk Program  4210	187		100								÷		
Title VI - Rural Education Initiative (REI)  Title V - Other (Describe & Itemize)  Total Title V  FOOD SERVICE  Breakfast Start-Up Expansion  National School Lunch Program  Special Milk Program  4210	188	Title VI - District Projects	1105					:	_		-		
Title V - Other (Describe & Itemize)  Total Title V FOOD SERVICE  Breakfast Start-Up Expansion Vational School Lunch Program Special Milk Program  4210	189	Title VI - Rural Education Initiative (REI)	1107						-		•	-	
Total Title V FOOD SERVICE Breakfast Start-Up Expension National School Lunch Program Special Milk Program 4210 Special Milk Program	9	Title V - Other (Describe & Itemize)	199			_					ē ē		
FOOD SERVICE Breakfast Start-Up Expansion National School Lunch Program Special Milk Program	5		-1, !}					0	•				<del></del> ;
Breakfast Start-Up Expansion National School Lunch Program Special Milk Program	192	the company of a contract of the contract of t					-						
National School Lunch Program Special Milk Program	193	e de de de la composição de la composiçã	500	,			-	:					
Special Milk Program	25 45 75	the trade was a state operate property to a community of the contract of	210		-						==		
	1001		. 01										

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2015
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	Description	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7		=			and the second s		Social Security	At an advantage of the second of the second		*** *** **** *** *** * * * * * * * * * *	
8	School Breakfast Program	4220	-			•	. 14 1964: ************************************				-
197	Summer Food Service Program	4225									
138	Child Adult Care Food Program	4226					and the second s	-			
20	Fresh Fruits & Vegetables	4240	amount don't Paradhala alian and and and				* - * - * - * - * - * - * - * - * - * -				
8	Food Service - Other (Describe & Itemize)	4289									
201	Food Service	The state of the s		-							
202									,		-
203	Title I - Low Income	4300		-				-			
202	Title I - Low Income - Neglected, Private	4305			-				,-		
Jac.	Title I - Comprehensive School Before	4332	-					-			
3 6			The second secon		1						
3		3				The state of the same and the s					
207	Title I - Even Start	433	and a second and the rest of the second of t	freehouse on the same of the same same as							
208	Title I - Reading First SEA Funds	4337					Contract of the contract of th				
502	Title 1- Migrant Education	4340									
240	Tile I. Other Describe 9 teaming	7300				Transmission of the same of th			٠.		
1		3					0	-			
		7.		D. Allendaria Camping and Company				-			
212	TITLE IV										
213	Title IV - Safe & Brin Erbs Schols - Formula	4400				* :	de com accomplementation for			÷.	
2 2		107					understandinger, metalogists a metalos interitoris		-		
+ 17		7	-	ring is shape the second of th							
	Title IV - Other (Describe & Itemize)	2448									
216	Total Title IV		0	0			0	-			
217	FEDERAL - SPECIAL EDUCATION							,			
210	naturalisa managana sanagana managan m Badi - Anak Edurabikon - Draechool Flour-Throubb	4600	13 222			***************************************			-		-
1000	COL	Year.									
200		Coak .	770 700	Andreas - and the second of the second second							
3	Fed - Spec Education - IDEA - Piow Infolgin	4020	501,048				mentalista unitera verta suntulatua in incipio a in-				
221	Fed - Spec Education - IDEA - Room & Board	4625									
222	Fed - Spec Education - IDEA - Discretionary	4630				and the state of t					
223	be & Itemize)	4699		Management of the second of th							***
224	Total Federal - Special Education	/	514,271	0		0		,			
225	CTE - PERKINS		white to be set up and								
226	- Title IIIE - Tech Prec	4770		-			to a file and the contraction of the file			-	
257		4799	a i sa papata da					_			
326	O THE TOWNS THE PROPERTY OF THE PROPERTY OF THE PARTY OF			0			0				
220	THE RESERVE OF THE PARTY OF THE	Char						r-	-		
277	receral - Adult Education	10104	The state of the s	- Programme and the second			The second secon			and the state of t	
230	ARRA - General State Aid - Education Stabilization	920			a management	appear was been defined in picture in				And Administration of the Indiana of	and the contraction of the last of the contraction of
231	ARRA - Title I - Low Income	4851		T					,	***************************************	
232		4852	6 15								
233		4853	-		1						
234	ARRA - Title I - School Improvement (Part A)	4854	***************************************	1	;	1		1			
235	ARRA - Title   - School Improvement (Section 1003g)	4855	The state of the s								
236	ARRA - IDEA - Part B - Preschool	4856			The state of the s	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
237		4857									
238		- 4860		-							
239	ARRA - Title IID - Technology-Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Fouriement Assistance	4863		· · · · · · · · · · · · · · · · · · ·							
242	Impact Aid Formula Grants	4884		the country seems as and the second second	\$ 1	Tables of the control					1
243	Impact Aid Competitive Grants	4888		and a property section of the control of the section of the control of the contro							
2 2	Consider A 200 a contact Book Too Craffs	1886					***************************************			1	1
1476	Addition Library Construction Days Credits	7887			:	  -  -  -				-	
2 6	Generalized Collection Collection Collection Collection  Collection Collectio	- 090				;		: :			
2 5		0007		4	•					The second second	
747	בתוום אנופונים סתונת ונוופופטר עפווזיסמוספרוופוזי	4000									

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

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-			(10)	(20)	(30)	(40)	(2) (2)	(60)	(10)	(80)	(06)
,	Description	Acot #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
248	ARRA - General State Aid - Other Govt Services Stabilization	4870	Annual bridge of manual and separate special sections of the section of the secti						- 4		
249		4871		1	- G	Albania incomment the same				*	
250		4872			***************************************	THE PERSON NAMED IN COLUMN TWO					
251		4873	1								T 1
252		4874		1		4					
253		4875							- ),		
254			•			de anno anno anno anno anno anno anno ann				***************************************	the state of the state of
255		4877		The second secon		INCAPATO	manufacture massive statement wherethe				
258		4878					***************************************			***************************************	And delivery of the contract o
257		4879								AND THE PERSON NAMED IN COLUMN	
258	Other ARRA Funds Ed Job Fund Program		(	with the second			The state of the s				The second secon
259			. 0	0	0	. 0	0			0	0
260	Race to the Top Program	4901	7.1	accelinately acceptant on the party of the late of		add to care them to complete the comments	process commenced to comment of the				ـ . د.
261	Race to the Top - Preschool Expansion Grant	4902	And the state of t								
262	laureate	4904	4904	A COLUMN TO THE PARTY OF THE PA		En commence of the proper production of the second section of the	The state of the s				
263	Title III - Immigrant Education Program (IEP)	4905	05			*			-		
797	Title []] - Language Inst Program - Limited Eng (LIPLEP)	4909	4909			The state of the s					
265	Learn & Serve America	4910	4910	The state of the second							
266	McKinney Education for Homeless Children	4920	20	To be the state of			and the state of t				
267	Title II - Eisenhower Professional Development Formula	4930	30			,	material temperature of the second				
268	Title II - Teacher Quality	4932	2	A STATE OF THE BASE OF THE STATE OF THE STAT		*				٠.	
269	Federal Charler Schools	4960				Link care water and the control of t	Approximate the second of the				
270	Medicaid Matching Funds - Administrative Outreach	4991	91 , 26,025		-						-
271	Medicald Matching Funds - Fee-for-Service Program	4992	i i					The state of the s			manufactured to make open a famous laborated and the same of the s
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	4999		The state of the s	A CONTRACTOR OF CAMPAINS AND	Marie			A STATE OF THE PERSON OF THE P	
Ĺ	Total Restricted Grants-In-Aid Received from the Federal Govt				•		c	_			
273	Thru the State			0	0				AND AND THE PERSON OF THE PERS		
274	Total Receipts/Revenues from Federal Sources 58		0,324	0	0	. 0	0	an the streethers are	, 0		
275	Total Direct Receipts/Revenues	-	1,159,644	0	0	0	0		0		0

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-		- - -	300	(200)	(300)	(400)	(200)	(009)	(007)	(800)	(006)	
-[		t	(201)	Fmplovee	Purchased	Supplies &			Non-Capitalized	Termination		
7	Description	ž 14	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	lotal	Budget
,	10 - EDUCATIONAL FUND (ED)											
	CONTRACTOR	1000						:				
4 π Ξ	Recular Process	1100						:			0	
တ	Tuition Payment to Charter Schools	1115				1				:	0	
7	Pre-K Programs	1125			1							11 11 11 11 11 11 11 11 11 11 11 11 11
ω	Special Education Programs (Functions 1200-1220)	1200			995	4,108				1	5,103	9'000
ത	Special Education Programs Pre-K	1225 /										
읃	Remedial and Supplemental Programs K-12	1250	1				***		i			
=	Remedial and Supplemental Programs Pre-K	1276 1	Color of an de-defended (Individual)			:						
72	Adult/Continuing Education Programs	1300										***************************************
<u> </u>	CIE Programs	200									. 0	
4 n	Overtical Devices:	1800								1	0	1
5 4	COLUMN CONTRACT TO STATE OF THE PROPERTY OF TH	1650		The same of the sa	Control of the webstellowns, between				-		0	
1	Dover Edward Domain	1700			Annual Market Commission of the Commission of th	-	The state of the s				0	
- 0	District of transfer of the second of the se	1800		The state of the s		1			-		0	
0 5	Third Alemative & Orthonal Donarams	1900			. A spring the shipping the strains				And desirable measurements of a surrection of the surrection of th		0	
2 2		7040	Tribunded on paper management for require (in	e hi swepters an argument of the transposition	Annual property and the property of the party of the part				der verfelbe for mehrer forefren to between the best property of	the state of the same and the same	0	The statement of the state of t
₹ 2	Pre-k Frograms - Private I union	2 2		•							0	to a section of the s
7 8	Regular K-12 Programs - Private Tultudi	1010						The contract of the contract o			0	
3 6	Special Cultration Florida Inches	7100			-					* 120	0	
3 5	Special Education Figuralist Figuralisms  Demorial/Sundamental Programs K-10 - Dovate Tillion	1914						The standard of the standard o		•	0	
140	Carried Supplemental Drograms One K - Drivate Titition	1916								-	0	Market a conference and different basiness bestings and the same
36	Adult/Continuing Education Programs - Private Tutton	1916				-			¥		0	
27	CTE Programs - Private Tuition	1917					iron.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0	
78	Interscholastic Programs - Private Tuiton	1918				٠			- 3		P	
29	Summer School Programs - Private Tuition	1919				-				•••		
90	Giffed Programs - Private Tultion	1920	÷						4.			
31	Bilingual Programs - Private Tuition	1921						A to a select the selection and the selection of the sele			0	h . Alt worden all liberts discretibles in the articles to
32	Truants Alternative/Optional Ed Progms - Private Tutton	1922		Control of a state of the American State of the State of	400	9017					5 103	000 9
	Total Instruction	1000			CAR.							marrie la constant de
	SUPPORT SERVICES (ED)	2000										
ဂ္ဂဗ	Attendance & Social Work Septices	2110	1			723		recession of the contract of t			723	1,000
34	Guidance Services	2120							(		0	
88	Health Services	2130	67,474	21,117	41,631	1,679	1,478	de la constitución de la constit			133,379	124,000
39	Psychological Services	2140	156,060	14,282		143	739				171,224	181,000
&	Speech Pathology & Audiology Services	2150	201,324	25,675	1,629			675			229,303	238,000
4	Other Support Services - Pupils (Describe & Itemize)	2190	040 407	720 70	72.26	479.0	7100	878	0		534 629	544 000
-4-	Total Support Services - Pupils	1	474,000	4/n'lo	43,400	2,043			Man and man	The second second second		222
4 5	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2210		7	16.951	443					17.394	27.500
14	Enjoyethere of Manuackin Services Educational Media Services	2220									0	
3 8	Assessment & Testino	2230	:								0	
47	Total Support Services - Instructional Staff	2200	0	0	16,951	443	0	0	0	O	17,394	27,500
84	KATION											a da a da birmani ya a a a a a a a a a a a a a a a a a a
8 G	Board of Education Services Executive Administration Services	2320	116,292	17,508	18,332	1,433	4.971	672			18,332	252,000
2	Special Area Administration Services	2330	27,492	11,850							39,342	
52	Tort Immunity Services	2370	;	ļ	1	1					0	
23	Total Support Services - General Administration	2300	143,784	29,358	63,140	1,433	4,977	6/2	-	2	249,330	

Continue   France   France   Continue   Co	ľ	V.			c	L	u	0	3			¥	
Description   Part Statistic Britishope   Part Statistic	Ī	A	'n	اد			<u>ا</u>	ָּ פּ		100%	1000	1000	
Particle   Discreption   Particle   Partic	$\exists$		,	(100)	(200)	(300)	(400)	(200)		(200)	(800)	(306)	
Other Electrical Services   Ser	,	Description	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay		Non-Capitalized Equipment	Termination Benefits	Total	Budget
Color for the Property State	졌	!			a language of the same of the								
Treat States a state of children control channels of a state of the st	32		2410						!			0	
The part of sections a state of the control of th	56	Other Support Services - School Admin (Describe &	2490						; r			)     	1
Description of Englands all Special Control of Englands   200	27	Total Support Services - School Administration	2400	0	The same of the same				Partie Control House	PART NO PERSONAL	Date (2007)	) 	)
Protection of Barrens Supplies   2010   20	58	SUPPORT SERVICES - BUSINESS			20 Mar 40 Mar 40 Mar 110		***************************************	1	1		a security of the designation of the same of their		f
Openic of Authorises of First Services   2500   1	59	Direction of Business Support Services	2510						:	:	and the second s	0.0	
Cyanicide Materianse of Place Services   2509   2	90		2520									D	
Page   Services   2550   265	61	Operation & Maintenance of Plant Services	2540			!			AND THE REAL PROPERTY.	a security of the case in the security subsequently of		0	
Food showes   Food showes   2,290	62		2550	4		The second secon	(such the places for behavior of an external			The particular is the same of the company of		0	
Telegraport Services   December   2500   0   0   0   0   0   0   0   0   0	63	Food Services	2560			1		An Lawrence Statement of Statem	:	The second secon	the state of the s	0	*****
Total Support Services   Suppo	8		2570							The state of the s		0	
Planning Newton Services   Centural Support Services   Centural Control Services   Centu	65	Total Support Services - Business		o!	0	0	0	0	0	0	0	0	0
Direction of Centre (Separati Services   2000   2	8							4	i i i i i i i i i i i i i i i i i i i				1
Paranie, Reaseth Development, & Enabalitic Services   2000   20	67	Direction of Central Support Services	2610		1		Allen and the second se				The state of the s	0	
Total Support Services   2800   0   0   0   0   0   0   0   0   0	9	Planning, Research, Development, & Evaluation Services	2620	-		en Per						0	
Supplementary Statements (Supplementary Statements (Supplements (Supplementary Statements (Supplements (Sup	9 8	Information Services	2830 )	***************************************			and the state of t					0	
Data Support Services   Center   2000   Control Support Services   Center   Control Support Services   Center	3 6		2640		to design and the control of the con	Participation of the State of the Control of the Co					, , , , , , , , , , , , , , , , , , ,	0	
Other Support devines chemical   2000   0   0   0   0   0   0   0   0	Ξį	Stant dervices	2040									0	
Other Support Services (Describe & Homitor)   2000   200	Ę		7000					he statement washington and a series			- 0		0
Owner Services (December & Humbs)         2000         656.642         7/23.351         4.422         7/188         1.347         0           COMMUNITY SERVICES (ED)         2000         656.642         1/23.351         4.422         1/347         0           DAYMENTS TO OTHER DATE OF COVT UNITS (ED)         4000	খ	- ii	2500								급.		
Total Suprimits for Regular Programs - Tution - 2200 - 200   200	2	Describe & (temize)							Mar		- 120	705 204	003 600
DAVINEWISTO OF OTHER DISTROY & GOVT UNITS (IPL)   3000	$\overline{}$	Total Support Services	(Ì.	558,642		,	4,42	, 186	740,1			3	000,020
PAYMENTS TO OTHER DISTRICT & GOVT UNITS (IED)         4000           PAYMENTS TO OTHER DISTRICT & GOVT UNITS (INSTATE)         4110           Payments for Regular Programs         4110           Payments for Regular Programs         4120           Payments for AddiContinuing Education Programs         4130           Payments for AddiContinuing Education Programs         4190           Payments for AddiContinuing Education Programs         4190           Payments to Other Dist & Govt Units         4190           Payments to Other Dist & Govt Units         4190           Payments for Special Education Programs - Tulkon         4220           Payments for Special Education Programs - Tulkon         4220           Payments for Other Dist & Govt Units - Tulkon         4220           Payments for Other Dist & Govt Units - Tulkon         4230           Oner Payments for Regular - Tulkon         4230           Payments for Other Dist & Govt Units - Tulkon         4230           Distriction Programs - Tulkon         4230           Payments for Regular Programs - Tulkon         4230           Payments for Regular Programs - Transfers         4300           Payments for Regular Programs - Transfers         4300           Payments for Adult/Continuing Education Programs - Transfers         4300		COMMUNITY SERVICES (ED)	#	Control of the second s				A - CHANGE AND					
Paywers 10 OTHER DIST & GOVT UNITS (IN-STATE)           Payments for Regular Programs         4170           Payments for Regular Programs         4130           Payments for Caperining Education Programs         4140           Payments for Caperining Education Programs         4140           Payments for Caperining Education Programs         4170           One Payments for Caperining Education Programs         4170           One Payments for Caperining Education Programs         4170           One Payments for Caperining Education Programs - Tution         4270           Payments for Caperining Education Programs - Tution         4220           Payments for CEE Programs - Trainfers         4230           Payments for CEE Programs - Tution (in Sacration Programs - Trainfers         4230           Payments for Special Education Programs - Trainfers         4230           Payments for Special Education Programs - Trainfers         4230           Payments for Adult/Confunding Ed Programs - Trainfers         4230		PAYMENTS TO OTHER DISTRICT & GOVT UNITS (ED)	4000										
Payments for Regular Programs         4110           Payments for Regular Programs         4120           Payments for Adul/Continuing Education Programs         4130           Payments for Adul/Continuing Education Programs         4140           Payments for Adul/Continuing Education Programs         4170           Other Payments to Other Dist & Govt Units         4190           Inchest Fayments to Other Dist & Govt Units         4190           Payments for Regular Programs - Tultion         4220           Payments for CEP Programs - Tultion         4220           Payments for Other Dist & Govt Units         4230           Cher Payments to Other Dist & Govt Units         4230           Payments for Other Dist & Govt Units         4230           Payments for Other Dist & Govt Units         4230           Payments for Regular Programs - Transfers         4320           Payments for Special Education Programs - Transfers         4320           Payments for Special Education Programs - Transfers         4320		PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
Payments for Regular Programs   4110   412		ka atungan kandan penganan menangan menancan sebahai an antun menungkan dan dan menungkan menungkan kandan berangkan berangkan kandan berangkan berangkan berangkan kandan berangkan berang	-			Seek made in particular constitution that the first terms of the first			washing to party many a comme		.1.		Considerable Maria Charles Charles
Payments for Special Education Programs	2	Payments for Regular Programs	4110			-					<b>l</b>	0	20000
Payments for Adul/Continuing Education Programs	2	Payments for Special Education Programs	4120			507,563	:				,i	COC / / / /	U/6,012
Payments for CTE Programs         4140           Payments for CTE Programs         4170           Other Payments for CTE Programs         4170           Other Payments to Office Community College Programs         4190           Itemize)         4190           Itemize)         4100           Itemize)         4100           Itemize)         4100           Itemize)         4200           Payments to Other Dist & Covt Units         4200           Payments for Community College Programs - Tution         4220           Payments for Community College Programs - Tution (In 4220         4220           Payments for Other Pigrams - Tution (In 4220         4230           Payments for Other Pigrams - Tution (In 4220         4230           Payments for Other Pigrams - Tution (In 4220         4230           Payments for Other Pigrams - Tution (In 4220         4230           Payments for Regular Programs - Transfers         4310           Payments for Regular Programs - Transfers         4320           Payments for Adult/Continuing Ed Programs - Transfers         4330	8	Payments for Adult/Continuing Education Programs	4130								ente.		
Payments for Community College Programs	8,	Payments for CTE Programs	4140			Annual annual and the second and the second							
Outher Payments to In-State Govt. Units         4190           Ilennies)         4190           Total Payments to Offer Disk & Govt. Units         4100           (In-State)         607.563           (In-State)         4210           Payments to Regular Programs - Tution         4220           Payments for CRE Programs - Tution         4220           Payments for COMMUNITY College Programs - Tution         4220           Payments for COMMUNITY College Programs - Tution         4220           Characterist for Community College Programs - Tution         4220           Characterist for Regular Programs - Tution (In State Govt Units - Tution (In State)         4220           Characterist for Regular Programs - Transfers         4331           Payments for Regular Programs - Transfers         4320           Payments for Adult/Continuing Ed Programs - Transfers         4320	82	Payments for Community College Рюдгать	4170									0	
Total Payments to Other Dist & Govt Units   4100   10.5stel    Payments for Regular Programs - Tuition   4220     Payments for Special Education Programs - Tuition   4220     Payments for CTE Programs - Tuition   4220     Payments for CTE Programs - Tuition   4220     Payments for COMMUNITY College Programs - Tuition   4220     Payments for College Both College Programs - Transfers   4330     Payments for Regular Programs - Transfers   4330     Payments for Adult/Continuing Ed Programs - Transfers     Payments for Adult/Continuing Ed Programs - Transfers   4330     Payments for Adult/Continuing Ed Programs - Transfers   43	ű	Other Payments to In-State Govt. Units (Describe &	4190									0	
100   100	3	Total Payments to Other Disf & Govt Units	-						?				· ·
Payments for Regular Programs - Tution 4220  Payments for Special Education Programs - Tution 4220  Payments for Adul/Continuing Education Programs - Tution 4230  Tution 4240  Payments for CTE Programs - Tution 4270  Payments for Community College Programs - Tution 4280  Cither Payments for Other Dist & Govt Units - Tution (In 4200  Cither Payments to Other Dist & Govt Units - Tution (In 4200  State)  Payments for Regular Programs - Transfers 4330  Payments for Regular Programs - Transfers 4330  Payments for Adult/Continuing Ed Programs - Transfers 4330	8	(In-State)	4100			507,563			0	-		507,563	218,370
Payments for Special Education Programs - Tuition Payments for Adult/Continuing Education Programs - Tuition Payments for CTE Programs - Tuition Payments for CTE Programs - Tuition Payments for Connuctify College Programs - Tuition Payments to Other Programs - Tuition Payments to Other Dist & Govt Units - Tuition (In 4200 State) Payments for Regular Programs - Transfers 4320 Payments for Regular Programs - Transfers 4320 Payments for Adult/Continuing Ed Programs - Transfers 4330	85	Payments for Regular Programs - Tuttic	4210								Ŗ	0	
Payments for Adult/Continuing Education Programs - Tuition         4230           Tuition         4240           Payments for CIE Programs - Tuition         4220           Payments for Community College Programs - Tuition         4220           Other Payments to Other Dist & Govt Units - Tuition (in 4200 State)         4290           Total Payments to Other Dist & Govt Units - Tuition (in 4200 State)         4300           Payments for Regular Programs - Transfers         4310           Payments for Adult/Continuing Ed Programs - Transfers         4320	98	Payments for Special Education Programs - Tuition	4220	•						 -	4	0	
Payments for CTE Programs - Tultion         4240           Payments for CTE Programs - Tultion         4220           Payments for Community College Programs - Tultion         4280           Other Programs - Tultion         4290           Other Pograms - Tultion (in A200         4290           Total Payments to Other Dist & Govt Units - Tultion (in A200         4300           State)         4310           Payments for Regular Programs - Transfers         4320           Payments for Adult/Continuing Ed Programs - Transfers         4330	[ [	Payments for Adult/Continuing Education Programs -	4230					-: -: -				c	
Payments for CLE Programs - Tution 4220 Payments for Community College Programs - Tution 4220 Cher Payments to Other Programs - Tution (in 4220 Total Payments to Other Dist & Govt Units - Tution (in 4200 State) Payments for Regular Programs - Transfers 4320 Payments for Adult/Continuing Ed Programs - Transfers 4320	2 2		_ :_									0	
Payments for Community College Programs - Luton 4220 Cher Payments for Other Programs - Tuiton (in 4290 Total Payments to Other Dist & Govt Units - Tuition (in 4200 State) Payments for Regular Programs - Transfers 4310 Payments for Adult/Continuing Ed Programs - Transfers 4330	8	Payments for CTE Programs - Iuition	4240								Ţ.		The street of the street
Payments for Other Programs - Luiton   4220	20 8	Payments for Community College Programs - Tutton	42/0								Ĺ		
Other Payments to In-State Govt Units Total Payments for Other Dist & Govt Units -Tufton (In 4200 State) Payments for Regular Programs - Transfers Payments for Special Education Programs - Transfers Payments for Adult/Continuing Ed Programs - Transfers (4330	3	Payments for Other Programs - Tuition	4280								ě.	<u>c</u>	
State) State) State) State) Payments for Regular Programs - Transfers Payments for Special Education Programs - Transfers Payments for Adult/Continuing Ed Programs - Transfers (4330)	5	Other Payments to In-State Govt Units	4290	i							•		
Payments for Regular Programs - Transfers 4330 Payments for Special Education Programs - Transfers 4330 Payments for Adult/Continuing Ed Programs - Transfers 4330	6	Total Payments to Other Dist & Govt Units - Luition (in State)	4200	•			., .		0		į	0	0
Payments for Special Education Programs - Transfers 4330 Payments for Adult/Continuing Ed Programs - Transfers   4330	S	Payments for Regular Programs - Transfers	4310						!!!		is J	0	1
Payments for Adult/Continuing Ed Programs - Transfers 1 4330	2	Payments for Special Education Programs - Transfers	4320								t	0	469,000
Payments for Adult/Continuing Ed Programs - I fansters		The same of the sa									•		
	8	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	

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Particular   Par				)		70007	1007		10097	100	(000)	1000	
Process   Proc	-			(100)	(200)	(nne)	(400)	(2000)		(on)	fonol .	looel	
Programme of Committy Control Contro	ŗ	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay		Non-Capitalized Equipment	Termination Benefits	Total	Budget
Primate Control Cont	_	avments for OTE Programs - Transfers	4340					a laboration and the same of the same of					:
Continue to the state of the	•	Payments for Community College Program - Transfers	4370	-		,							
Value   Proposition   Value		Payments for Other Programs - Transfers	4380						r*=   				
Transfer to the total of the controls   200	-	Other Payments to In-State Govt Units - Transfers	4390	-						-	•		
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Description & National Services   2540   0	350		2530				-		- 10			. 0	en delium des. majore : li : de-d-luciu
Fugil Transportation Services   2550   255	280	-	2540					y *			-	0	
Flood Services   2500   Continued Services   2570   Cont	360		2550									0	
Tright of Services   Director of Currier State	202		2560					· •				0	
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Planning, Research, Development, & Evaluation Services   Case	907		200		anual arrivation and the sales of the sales		,		:			A city washington and the company of	
Information Services   2890   10   10   10   10   10   10   10	267		7										
Starf Services         2840           Data Processing Services         2850         0           Data Expressing Services         2850         0           Total Support Services (central         2850         0           COMMUNITY SERVICES (MRSS)         3000         0           COMMUNITY SERVICES (MRSS)         4000         0           PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)         4000         0           PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)         4000         0           PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)         4000         0           DEET SERVICE (MRSS)         500         0           DEET SERVICE (MRSS)         500         0           DEET SERVICE (MRSS)         5110           Text Anticipation Warrants         5120           Tax Anticipation Nearants         5130           Characterization (Marrants)         5130           Characterization (Marrants)         5130           Characterization (Marrants)         5130	268		. 2630	-								310	
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Total Support Services - Central         2800         0           Other Support Services         285,00         0         28,50           O Other Support Services         2000         0         28,50           O Other Support Services         2000         0         28,50           O OTHER Support Services         3000         0         28,80           O OTHER Support Services         4,000         0         0           Payment Try Strate Equation Programs         4,140         0         0           Payments to CIFE Programs         4,000         0         0           DEBT SERVICES (MRXS)         5000         0         0           DEBT SERVICE INTEREST ON SHORT-TERM DEBT         5110         0           Tax Anticipation Warrants         5110         0           Tax Anticipation Warrants         5120         0           Concornia Personni Programs Programs         5130         0	270		2660							•		.1.0	10
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Page 1966 (1964 Miner)  The distribution interpretation (1964)  Except (Ministry) of Resource (1964)  Except	285	:	5150	-					• •			· · · · · · · · · · · · · · · · · · ·	
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Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total Sequence Sequence   Total S	303	Total Payments to Other Dist & Govt Units	4000	-	<u>.</u>	0			0		• ,	0	
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## 100 FORT FUND (IF)  80 - TORT FUND (IF)  80 - TORT FUND (IF)  Support SERVICES - GENERAL ADMINISTRATION  Claims Paint from Self Insurance Plant  Claims Paint from Self Insurance Plant  Act Payment Insurance Plant (Insurance	308	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
## To - WORKING CASH (WC)  80 - TORT FUND (TF)  81 - TORT FUND (TF)  81 - TORT FUND (TF)  81 - TORT FUND (TF)  82 - TORT FUND (TF)  83 - TORT FUND (TF)  84 - TORT FUND (TF)  85 - TORT FUND (TF)  86 - TORT FUND (TF)  86 - TORT FUND (TF)  87 - Worker Comparation of Workers Cocyatalon Disease 2362  44 - TORT FUND (TF)  44 - TORT FUND (TF)  45 - TORT FUND (TF)  45 - TORT FUND (TF)  46 - TORT FUND (TF)  47 - TORT FUND (TF)  48 - TORT FUND (TF)  49 - TORT FUND (TF)  49 - TORT FUND (TF)  49 - TORT FUND (TF)  49 - TORT FUND (TF)  49 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - TORT FUND (TF)  40 - T	     	n marine des des la lacificación despetación des des des des des des des des des des			And the second community of the contract of th	the state of the s		and the second territories and the second					
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SUPPORT SERVICES   GENERAL ADMINISTRATION     SUPPORT SERVICES   GENERAL ADMINISTRATION     SUPPORT SERVICES   GENERAL ADMINISTRATION     Claims Paid from Self Insurance Fund   2382     Claims Paid from Self Insurance Fund   2382     Claims Paid from Self Insurance Fund   2382     Claims Paid from Self Insurance Fund   2384     Claims Paid from Self Insurance Fund   2387     Chair Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Chair Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Claims Self Insurance Fund   2387     Corporate Personal Prop Rept. Tax Anticipation Nates   5130     Corporate Personal Prop Rept. Tax Anticipation Nates   5130     Corporate Fund   2387     Corporate	200	ender i de et destricen Arabetes de disagram indestruction de plans para que al fare es de la collèce des dess La collèce de destruction de destruction de la collèce de la collèce de la collèce de la collèce de la collèce					***************************************						
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Available of Vorders Occupation Disease         2362           Available Surrents         2363           Unemployment Insurance Payments         2365           Risk Management and Calains Services Payments         2366           Risk Management and Calains Services Related to 2367         2366           Audigment and Calains Services Related to 2367         2366           Educational Insurance Payments         2366           Educational Insurance Sequencial Supervisory Services Related to 2367         237           Loss Prevention or Reduction         2377           Vehicle Insurance (Transporation)         2377           Vehicle Insurance (Transporation)         2377           Vehicle Insurance (Transporation)         2377           Vehicle Insurance (Transporation)         2372           Vehicle Insurance (Transporation)         2372           Open Texture (Transporation)         5272           Open Texture (Transporation)         500           DEET SERVICES (The SHORT-TERM DEET Tax Anticipation Notes 5130				į		Yards control of conditionality of the						0	A TOTAL COST OF BRANCH CANADA
Unamployment insurance Payments   2363   2364     Insurance Payments (Tagguille or Self-Insurance)   2364     Risk Management and Claims Services Payments   2365     Risk Management and Claims Services Payments   2366     Risk Management and Claims Services Payments   2366     Educational, Inspectional Supervisory Services Related to 2367     Loss Prevention of Reduction   2367     Loss Prevention of Reduction   2377     Loss Prevention of Reduction   2377     Loss Prevention of Reduction   2377     Vehicle Insurance (Transporation)   2377     Total Support Services - General Administration   2000     DEET SERVICES (Transporation Management   2370     Corporate Personal Prop Repl. Tax Anticipation Management   2370     Corporate Personal Prop Repl. Tax Anticipation Management   2370     Corporate Personal Prop Repl. Tax Anticipation Notes   2130     Corporate Personal Prop Repl. Tax Anticipa	4.0	Workers' Compensation or Workers' Occupation Disease	_	• • •						-	•	0	
Insurance Payments (Regular or Self-Insurance)   2364     Risk Management and Claims Services Payments   2365     Loss Prevention or Services Related to   2367     Loss Prevention or Services Related to   2367     Loss Prevention or Services Services   2368     Loss Prevention or Services   2369     Loss Prevention or Services   2377     Property Insurance (Transporation)   2377     Property Insurance (Transporation)   2377     Total Support Services - General Administration   2000   0     DEBT SERVICES (ITF)     DEBT SERVICES (ITF)     Tax Anticipation Warrants   5110     Corporate Personal Prop. Rep.   Tax Anticipation Notes   5130     Corporate Personal Prop. Rep.   Tax Anticipation Notes   Tax Anticipation Note	314	Insurance Payments	-{		-	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4						0	
Risk Management and Claims Services Payments         2336           Ludgment and Settlements         2366           Educational Inspection of Services Related to 2367         2366           Logal Services Pervention or Reduction         2371           Legal Services (Buildings & Grounds)         2371           Vehicle Insurance (Transportation)         2371           Vehicle Insurance (Transportation)         200           DEBT SERVICES (TF)         600           DEBT SERVICES (TF)         600           DEBT SERVICES (TF)         5110           Corporate Personal Prop. Rep. Tax Anticipation National Prop. Rep. Tax Anticipation Na	315								:			0	
Lucyment and Settlements   2366     Educational, Inspectional, Supervisory Services Related to   2367     Losa Devices Payments   2368     Legal Services Payments   2371     Reciprocal Instruction Reduction   2371     Vehicle Insurance (Transportation)   2372     Vehicle Insurance (Transportation)   2000   0   0     Total Support Services - General Administration   2000   0   0     DEBT SERVICES (ITF)     DEBT SERVICES (ITF)   5000   0   0   0     Tax Anticipation Warrants   5110     Corporate Personal Prop. Repl. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Corp	316	Risk Management and Claims Services Payments	2365	·			:	:				0	
Educational, Inspectional, Supervisory Services Related to   2367     Educational Inspectional   Supervisory Services Related to   2368     Edepartementary Reduction   2368     Eagla Services   2359     Property Insurance (Transportation)   2372     Vehicle Insurance (Transportation)   2372     Vehicle Insurance (Transportation)   2000   0   0     DEBT SERVICES (ITF)     DEBT SERVICES (ITF)     DEBT SERVICES - INTEREST ON SHORT-TERM DEBT     Tax Anticipation Warrants   5110     Corporate Personal Prop. Repl. Tax Anticipation Notes   5130     Corporate Personal Prop. Rep. Tax Anticipation Notes   5130     Co	317	Judgment and Settlements	2366			:			1		: :		
Reciprocal Insurance Payments         2388           Legal Services         2359           Property Insurance (Uransporation)         2371           Vehicle Insurance (Transporation)         2372           Vehicle Insurance (Transporation)         2372           DEBT SERVICES (TF)         6000           DEBT SERVICES (TF)         6000           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5110           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	3,5	Educational, Inspectional, Supervisory Services Related 1 Loss Prevention or Reduction								. :	;	0	
Legal Services         2359           Property Insurance (Unidings & Grounds)         2371           Vehicle Insurance (Transporation)         2372           Vehicle Insurance (Transporation)         2372           DEBT SERVICES (TF)         5000           DEBT SERVICES (TF)         5000           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5110           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	319	Reciprocal Insurance Payments	<u> </u>	:	A page and page and the second							0	;
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Vehicle Insurance (Transportation)         2377         0	321	Property Insurance (Buildings & Grounds)							:		:	0	
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0	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
328	Other interest or Short-Term Debt	5150		a bei in the description on the district the second has	and the course in definitional course of		to a responsibility of the second				0	
329	Total Debt Services - Interest on Short-Term Debt	2000						0			0	
330	E	9000		\$ 100 miles			**************************************		***			
33	Total Disbursements/Expenditures		0	0	0	0	0		0	**************************************	0	
332	Excess (Deficiency) of Receipts/Revenues Over	- :		The second section is the second section of the second section is				And the state of the state of			0	
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	šS)	To the control of the state of	to the confidence of the control of	allemakeren dem et eurobeldebeteben in				man and the state of the state			
335		2000	Applicated the company and the company of the compa	Charles of the contradiction and the state of the state of		101 - 100 mm - 100 mm 100 mm 100 mm 100 mm	Annual de l'annual		The state of the contract of the state of th			
338	SINESS											
337	Facilities Acquisition & Construction Services	2530	And the state of t	and the state of t							0	
88	Operation & Maintenance of Plant Services	2540								The state of the s	0	. (
333	Total Support Services - Business		2500	0	0	0	0	0	0	. 0	0	
340	Other Support Services (Describe & Itemize)				A LANGE OF THE PARTY OF THE PAR						0	.0
34.1	Total Support Services	2000	0	0		0	0	0	0	0		
342	342 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
9	Other Payments to In-State Govt. Units	4190									•	
243	(Describe & Itemize)		-4"						- 11	<b>!</b>		
24 44	Total Payments to Other Dist & Govt Units	4000		- · · · · · · · · · · · · · · · · · · ·				0	-10		-	
345	<u>□</u> :	2000										
346	DEBT SERVICES. INTEREST ON SHORT-TERM DEBT	-						The second second second second	٠,,	-		
347	Tax Anticipation Warrants	5110								.1.		0
340	Other Interest on Short- left Describe & Itemize) Total Data Service - Interest on Short-Term Debt	100						0		1	,,,	0
32	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200							······		0	0
	n Long-Term Debt	5300	-						γ			
351	15 (Lease/Purchase Principal Retired)									j		10
352	Total Debt Service	2000						0			0	0
353	PROVISION FOR CONTINGENCIES (FP&S)	0009			The state of the s	Section 2.			Commence of the second			
354	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0		0
	Excess (Deficiency) of Receipts/Revenues Ov											
355	Disbursements/Expenditures						_					

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

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	A	m	O	٥	Ш	u.	O	H	-		¥	7	7
7	District's Accounting Basis is CASH	1.7. 		(100)	(200)	(300)	(400)	(500)	(009)	(200)	(800)	(006)	1
	တို	Acct	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
ω 4	Regining Balance July 1, 2014	-		1	-			The same of publication and the same of th				April 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	- 1
- LO	ARRA - General State Aid	4850	O			ļ						0	:-
œ	ARRA - Title I Low Income	4851	0									0	i_
^	ARRA - Title   Neglected - Private	4852	0										-
ω	ARRA - Title   Delinquent - Private	4853	o								-	0	-
ത	ARRA - Title I School Improvement (Part A)	4854	o									0	i_
10	ARRA - Title   School Improvement (Section 1003g)	4855					_					0	_
11	ARRA - IDEA Part B Preschool	4856	0				}		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			0	اح:
12	ARRA - IDEA Part B Flow Through	4857	0								٠	0	_!
3	ARRA - Title    D Technology Formula	4860	0									0	_ 1
4 1	ARRA - Title    D Technology Competitive	1984		1	Appropriate to the second seco				A - billing or water with many and a second		٠.		
3	ARRA - McKenney - Vento Homeless Education	7004	10	eller and the second se					Address - consequences and address of the consequences of the cons	the same training and product of the same		919	_1.
<u>.</u>	ARRA - Child Nutrition Equipment Assistance	4863	0						in the same that the same is not a state of the same o				_,1.
<u></u>	Impact Aid Construction Formula	4864		of the landson a supplier and the state of t				and officially a second to proper and authorized party.					, I -
Σ (	Impact Aid Construction Competitive	5005	†n			· · · · · · · · · · · · · · · · · · ·	fundamental designation of the second						<b>.</b> I
20 0	OCOS Tax Creatis	7887	0	***************************************									2/5
Ş	Guild America Bonds Tay Oradite	488	0		Control and second sections and section in the section of the section is a section of the sectio		)		** ** *** *** *** *** *** *** *** ***		:		1-
. 66	Build Anatha Bonde Interest Reimburgement	4869	0 0										J-
7 66	ADDA Course Office Aid Other Day Courses Chabilitation	4870	, ,	Stophe commendation and the state of			-		the particular to produce to the second	,			,1-
24	ARRA - Other II	4871	0	-								0	J-
25	ARRA - Other III	. 4872	0							-		0	1-
28	ARRA - Other IV	4873	0	* * * * * * * * * * * * * * * * * * *		A salabath was been a long and the salabath bearings			and the second second second second second	And the second debiased and the second secon		0	i ~
27	ARRA - Other V	4874	0	-	A STATE OF THE STA		)		manage of the second se			0	J-
28	ARRA - Early Childhood	4875	. 0					Salaran marantaman dan salah salah salah sa	******			0	1-
73	ARRA - Other VII	4876	0						· · · · · · · · · · · · · · · · · · ·			0	1-
8	ARRA - Other VIII	4877	0		The state of the s	_						0	1-
3,	ARRA - Other IX	4878	0						A	-		0	1-
32	ARRA-Other X	4879	0									0	.i -
33	ARRA-Other X	4880	0	· · · · · · · · · · · · · · · · · · ·								0	i-
8	Total ARRA Programs	4		0	0	0	0	0	0	0		0	1-
35	Ending Balance June 30, 2015	1		100			Section of the section with		and the second				J.
36 38	The second secon	Were an	Were any funds from the State Fiscal Stabilizations used for the following non-allowable purposes:		bilization Fund Poposes:	rogram (SFSF) Go	Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 wable purposes:	Accounts 4850, lin	e 5 & 4870, line			and there by p	
39		1	Payments of maintenance costs:	tenance costs;	official contacts	sector of socialities	, tolding and opening.	serioristic of actions of the serioristic of the se	r forces of the	<u>:</u>			
<sup>4</sup> <sup>4</sup>			Stadioriis of other facinities used in Purchase of upgrade of vehicles:	r tacinities used for ade of vehicles:	aniletic comests,	exmollions of other	Stadiums of other ladmes used tot autencicumests, exmotions of other events for which admission is charged to the general public. Purchase or undrade of vehicles:	admission is charge	ed to the general p	ublic.			
42		photosantry or wheel	Improvements of	stand-alone faciliti	es whose purpose	is not the education	improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;	as central office a	iministrative build	ngs;			
4 65			Financial assistar	ce to students to	attend private elem	rentary or seconda	ny schools unless	the funds are used	to provide special	,			
4 4			education and	related services to	children with disal	education and related services to children with disabilities as authorized by t	education and related services to children with disabilities as authorized by the IDEA Act;	• •					
46		1	scrisol moderniza	allonj, renovallon, c	or repair triat is inco	onsistent with State	r Law.						
48	ĸi	. If any al of quest	<ol><li>If any above boxes are checked provide the total amour of questioned costs and provide an explanation below;</li></ol>		provide the total amount an explanation below:	•							
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52													
3 45													
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	A	В	ပ	٥	Ш	111
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) **	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy)
m				(Column B - C)		(Column E - C)
4	Educational	0	When the management of the property of the control	0		0
гo	Operations & Maintenance	0		0		0
9	Debt Services **	0		0		0
~	Transportation	0		0		0
ω	Municipal Retirement	0		0		0
6	Capital Improvements	0		0		0
5	Working Cash	0		0		0
Ξ	Tort immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
5	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
82	Other (Describe & Itemize)	0		0		0
6	Totals		0	0	0	0
22 23	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	to be overidden when reporting on a ACCRUAL basi on bonds must be recorded on line 6 (Debt Services)	SCRUAL basis. ebt Services).			

Page 15	75 A B	ပ	۵	ш	<u> </u>	O	エ		٦,
-	OF SHORT-TERM DEBT								
-	en de la companya de deserva en de pener de la companya del companya de la companya de la companya del companya de la companya del la companya de la company	A CONTRACTOR OF THE PARTY OF TH							
•	Description	Deginning 07/01/14	Issued 0//01/14 Through 06/30/15	Ketired 07/01/14 Through 06/30/15	Ourstanging Ending 06/30/15				
٧	CONSTRUCTION OF THE PROPERTY O								
ო	ANTICIPATION NOTES (CPPRT)	-							
4					0,				
2	TAX ANTICIPATION WARRANTS (TAW)								
ധ	Educational Fund			-	0				
۰ ۱	+				0.2				
o o	Debt Services - Construction				) C				
, <del>C</del>	÷	Control Control Control Control Control of the Control			<b>S</b>				
; [	÷	-			0				
-2	Minicipal Refrement/Social Security Fund	designation of the state of the second state of the second	and the state of t	formand of the control of the same and	0				
	+				0				
4	<u> </u>			The second of th	A CHARLEST AND AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON A				
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3   5	+-				0				
1 5	Į.	Property of the Control of the Contr							
7	_		The state of the s	and the second of the second o					
33					0				
2	GEN	Control of the contro	" The Tables of the Said White on Table						
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3 6	į	AND ADDRESS OF THE PROPERTY OF	THE WORLDWIN STREET	A STATE OF THE PROPERTY OF THE PARTY OF THE	Commenter of the comment				
3 6			the participation of the physical process of	The state of the control of the state of the					
i P	Jack Commence of the Commence		The same of the sa						
29	SCHEDULE OF LONG	100000							
	Date of Issue	Amount of Original			Issued 7/1/14 thru	Any differences	Retired 7/1/14 thru	Outstanding	Amount to be Provided for
ć	identification of Name of Issue		Type of Issue	Outstanding U//r/4	6/30/15	described and itemized	6/30/15		Payment on Long-
8 2	er un aus pres aus agent es en les ses des ses des les des des des des des des des les des les des les des les des les des les de les des les		. Illumbar of the format on the state of the			-			1090 Wiel
8	The state of the s		and the second second second second second second					0	
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8	The second secon	-						0	1
35	A PARTY COLD TO THE PROPERTY AND THE PARTY OF THE PARTY O							0	
36								0	
37	and the second and th	Market and Carlot ye bragarit assessment in	The second secon					0	
88	emanda ay mada a a sigar apparatem (mangasan maman) man 6 mm aman ay dibun aman mada aya — sa isa isa isa mangaban pa 			: : : : : : : : : : : : : : : : : : : :				0 0	
8	to be designed to the control of the							) 	
7	depend a first law 1. obsesse a secretaria de secretaria de secretaria de la secretaria del la secretaria de la secretaria de la secretaria de la secretaria del la sec	the state of the s							
- 5	e designed in the second of th			:		5		) (C	
15	The same of the same and the same of the s		. I made in the continuous state of					;	
4	The second secon							. 0	
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47		Annual contract of the communication of the communi						0	1 1
48	and the second s				- 10			0.1	
24 B	A so we have been a sometiment of the source	0		, 0	0	0	0		9
ည်	be identified separately with t								
52	Fire Prevent	t, Safety, Environmental and Energy Bonds	and Energy Bonds	7. Other	***************************************				
54	6. Bulding Son	ant ponds		other, in					
3									

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

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-	IEDULE OF RESTRICTED LOCAL TAX LEVIES AN	D SELECTED REVENUE SOURCES	ES				
7	Description	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
w 2	Cash Basis Fund Balance as of July 1, 2014						
4 rc		10, 20, 40 or 50-1100					
ω	1	10, 20, 40, 50 or 60-1500					
<b> </b>	1	10-1970					
œ		30 or 60-1983					-
ത		10 or 20-3370					
의				and the same of th			
Ξ		10, 20, 40 or 60-7200			***************************************	***************************************	
12	Total Receipts		0	0	0	0	0
3							
4		10 or 50-1000	:				
75		20 or 60-2530					
16		10, 20, 40-2360-2370					
17	DEBT SERVICE						
18		30-5200		- 1	٠.		
_ :		30-5300			. *		
20		***************************************				410000	
2	Deb	30-5400					
5	-					0	
77	5	_					
33			0	0	0	0	0
72		***************************************	0	0	0	0	0
25		714					
26	Unreserved Fund Balance	730	0	0	0	0	0
7	-						
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES "			ī			
၉	Yes No Has the entity established an insurance reserve	pursuant to 745 ILCS 10/9-1037	337				
3	If yes, list in the aggregate the following:	Total Claims Payments:		·			
33		Total Reserve Remaining:		<b>1</b> ~-			•
3			erittisme biteraktistismenteministismenteminismenteminismenteminismenteminismenteminismenteminismenteminisment				
ب 4 بر	included in line 30 above. Include the total dollar amount for each category.						
8 6	7						
3 2	4	PERSONAL PROPERTY OF THE PROPE					
38	1			<b></b>			
ဗ္ဗ	╙						•
40	L						
4	<u> </u>	n and/or Reduction					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)			·4			
43	_			1			
4	Principal and Interest on Tort Bonds			,			
46	a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing frestricted) fund balances	s have been reported in any f	and other than the Tert	Immunity Fund (80) dur	ing the fiscal year as a	result of existing (restri	cted) fund balances
47		d include interest eamings on	ly from these restricted	tort immunity monies ar	d only if reported in a f	fund other than Tort Im	munity Fund (80).
48	b 55 ILCS 5/5-1006.7						

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_													
2													
3	Schedule of Capital Outlay and Depreciation	Depre	ciation										
4	Description of Assets	Acct #	Cost 7-1-14	Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15	
5	Works of Art & Historical Treasures	210				0					0	0	
9	Land	220											
7	Non-Depreciable Land	221				0	, — <u> </u>			-		0	
ω	Depreciable Land	222				0	<b>\$</b>				0	0	
6	Buildings	230					<b>,</b>						
10	Permanent Buildings	231				0	<b>6</b>				0	0	
11	Temporary Buildings	232				0	<b>%</b>				0	0	
12	Improvements Other than Buildings (Infrastructure)	240				0	- 8				0	0	
13	Capitalized Equipment	250		-2-74			<b></b>						
14	10 Yr Schedule	251	60,022	7,188		67,210	<u>.</u>	50,332	2,727		53,059	14,151	
15	5 Yr Schedule	252				0	16				0	0	
16	3 Yr Schedule	253				0	<u>د</u>				0	0	
17	Construction in Progress	260				0	:					0	
18	Total Capital Assets	200	60,022	7,188	0	67,210	r <u> </u>	50,332	2,727	0	53,059	14,151	
19	Non-Capitalized Equipment	82		-		0	e 		0		-		
20	Allowable Depreciation					-			2,727				

	. A	T			1-1	
1	<u> </u>	B ESTIMATED OPERATING EXPENSE F	C FR PUPI	D (OEPR)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)	E	F (
2				ule is completed for school districts only.		
3						<del></del>
5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		<u>Amount</u>
6			OPI	ERATING EXPENSE PER PUPIL		
	EXPENDITURES:					
9	ED O&M	Expenditures 15-22, L114 Expenditures 15-22, L150		Total Expenditures Total Expenditures	\$	1,308,047
10		Expenditures 15-22, L168		Total Expenditures		2,994
11		Expenditures 15-22, L204		Total Expenditures		0
12	MR/SS TORT	Expenditures 15-22, L288 Expenditures 15-22, L331		Total Expenditures Total Expenditures		0
14	loki	Experiordies 15-22, E551		Total Expenditures	\$	1,311,041
15	]					
16 17	LESS RECEIPTS/REVENUES Q 	R DISBURSEMENTS/EXPENDITURES NOT	T APPLICA	BLE TO THE REGULAR K-12 PROGRAM:		
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	1	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		. 0
20 21	TR TR	Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)		. 0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		
23	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	_	0
24 25	TR TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		
26	TR	Revenues 9-14, 159, Col F Revenues 9-14, 160, Col F	1451 1452	Adult - Transp Fees from Pupils or Parents (In State)  Adult - Transp Fees from Other Districts (In State)		<u> </u>
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (in State)		0
28 29	TR O&M	Revenues 9-14, L62, Col F Revenues 9-14, L148, Col D		Adult - Transp Fees from Other Sources (Out of State) Adult Ed (from ICCB)		0
	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
	O&M-TR O&M	Revenues 9-14, L219, Col D,F Revenues 9-14, L229, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education		<u>0</u>
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs		0
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36 37	ED ED	Expenditures 15-22, L11, Col K - (G+i) Expenditures 15-22, L12, Col K - (G+l)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	_	0
38	ED ED	Expenditures 15-22, L15, Col K - (G+I)	1600	Summer School Programs		. 0
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40 41	ED ED	Expenditures 15-22, L21, Col K Expenditures 15-22, L22, Col K	1911 1912	Regular K-12 Programs - Private Tultion Special Education Programs K-12 - Private Tuition		0
42	ED ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44 45	ED	Expenditures 15-22, L25, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition		0
46	ED ED	Expenditures 15-22, L26, Col K Expenditures 15-22, L27, Col K	1917	Adull/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition		0
47	ÉD	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition	_	
49 50	ED ED	Expenditures 15-22, L30, Col K Expenditures 15-22, L31, Col K	1920 1921	Gifted Programs - Private Tuition Bilingual Programs - Private Tuition	_	0
$\overline{}$	ED G3	Expenditures 15-22, L32, Col K	1922	Truants Allemative/Optional Ed Progms - Private Tuition		0
52	4	Expenditures 15-22, L75, Col K - (G+I)	3000	Community Services		507,563
54	ED ED	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4000	Total Payments to Other Dist & Govl Units Capital Outlay		7,188
	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0
56	O&M	Expenditures 15-22, L130, Col K - (G+i)	3000	Community Services		0
57 58	O&M O&M	Expenditures 15-22, L138, Col K Expenditures 15-22, L150, Col G	4000	Total Payments to Other Dist & Govt Units Capital Cutlay		
59	O&M	Expenditures 15-22, L150, Col1	-	Non-Capitalized Equipment		0
60	DS	Expenditures 15-22, L154, Col K	4000	Payments to Other Dist & Govt Units		
61 62	DS TR	Expenditures 15-22, L164, Col K Expenditures 15-22, L179, Col K - (G+l)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services		0
63	TR	Expenditures 15-22, L190, Col K	4000	Total Payments to Other Dist & Govt Units		0
64	TR	Expenditures 15-22, L200, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65 66	TR	Expenditures 15-22, L204, Col G Expenditures 15-22, L204, Col I	-	Capital Outlay Non-Capitalized Equipment		
67	TR MR/SS	Expenditures 15-22, L204, Col K	1125	Pre-K Programs	_	0
68	MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 15-22, L214, Col K	1275	Remediat and Supplemental Programs - Pre-K		0
_	MR/SS MR/SS	Expenditures 15-22, L215, Col K Expenditures 15-22, L218, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs		0
	MR/SS	Expenditures 15-22, L274, Col K	3000	Community Services		0
73	MR/SS	Expenditures 15-22, L278, Col K	4000	Total Payments to Other Dist & Govt Units		
74 75	1			Total Deductions for OEPP Computation (Sum of Lines 18 - 7:	1) \$	614,751
76	1			Total Operating Expenses Regular K-12 (Line 14 minus Line 7	5)	796,290
77	1	9 Mo ADA fron	n the Gene	eral State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L	12	0.00
78	]			Estimated OEPP (Line 76 / Line 7	7) \$	Complete Line 77
79						

	Α	В	Тс	D	
1				(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-16)	E F
2		-		ule is completed for school districts only.	
3			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
4 5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
80			PF	R CAPITA TUITION CHARGE	
81					
82 83	LESS OFFSETTING RECEIPTS TR	S/REVENUES: Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	
_	TR	Revenues 9-14, L44, Col F		Regular - Transp Fees from Other Sources (in State)	\$ <u>0</u>
	TR 	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
86 87	TR TR	Revenues 9-14, L46, Col F Revenues 9-14, L51, Col F		Regular Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Pupils or Parents (In State)	0
$\overline{}$	TR	Revenues 9-14, L53, Col F		CTE - Transp Fees from Other Sources (In State)	0
89	TR	Revenues 9-14, L54, Col F		CTE - Transp Fees from Other Sources (Out of State)	0
-	TR TR	Revenues 9-14, L55, Col F Revenues 9-14, L57, Col F		Special Ed - Transp Fees from Pupils or Parents (In State)	0
-	TR	Revenues 9-14, L58, Col F		Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (Out of State)	0
_	ED	Revenues 9-14, L75, Col C	1600	Total Food Service	0
_	ED-O&M ED	Revenues 9-14, L82, Col C,D		Total District/School Activity Income	0
	ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C		Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	<u>0</u>
97	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
-	ED ED	Revenues 9-14, L91, Col C		Sales - Other (Describe & Itemize)	. 0
	ED-O&M	Revenues 9-14, L92, Col C Revenues 9-14, L95, Col C,D		Other (Describe & Itemize) Rentals	<u></u>
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F		Services Provided Other Districts	0
102 103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Cal C,D,E,F,G		Payment from Other Districts	523,849
-	ED ED-O&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F		Other Local Fees (Describe & Itemize) Total Special Education	0 55,413
105	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G		Total Career and Technical Education	0
	ED-MR/SS	Revenues 9-14, L144, Col C,G		Total Bilingual Ed	0
	ED ED-O&M-MR/SS	Revenues 9-14, L145, Col C Revenues 9-14, L146, Col C,D,G		State Free Lunch & Breakfast School Breakfast Initiative	0
$\overline{}$	ED-O&M	Revenues 9-14, L147,Col C,D		Driver Education	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L154, Cal C,D,F,G		Total Transportation	0
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C Revenues 9-14, L156, Col C,D,F,G		Learning Improvement - Change Grants Scientific Literacy	<u>0</u>
113	ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G		Truant Alternative/Optional Education	0
-	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Cal C,F,G		Reading Improvement Block Grant	0
-	ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G Revenues 9-14, L161, Col C,F,G		Reading Improvement Block Grant - Reading Recovery Continued Reading Improvement Block Grant	<u>0</u>
_	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
-	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C.D.F.G		Chicago General Education Block Grant	0
	ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G Revenues 9-14, L165, Col C,D,E,F,G		Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	0
-	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G		Technology - Technology for Success	0
-	ED-TR	Revenues 9-14, L167, Cal C,F		State Charter Schools	0
	O&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Cal D Revenues 9-14, L171, Cal C-G,J		School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	0
	ED COM DO TR MINIOS TOR	Revenues 9-14, L180, Col C		Head Start (Subtract)	0
-	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0
	ED-O&M-TR-MR/SS ED-MR/SS	Revenues 9-14, L191, Cal C,D,F,G Revenues 9-14, L201, Cal C,G	-	Total Title V Total Food Service	0
_	ED-M/N/SS ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	_	Total Title I	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G		Total Title IV	0
_	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G		Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	501,049
	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G		Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	0
	ED-O&M-MR/SS ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L228, Col C,D,G Revenue Adjustments (C231 thru J258)		Total CTE - Perkins Total ARRA Program Adjustments	0
161	ED	Revenues 9-14, L260, Col C	4901	Race to the Top	0
	ED-O&M-DS-TR-MR/SS-Tort ED,O&M,MR/SS	Revenues 9-14, L261, Col C-G,J Revenues 9-14, L262, Col C,D,G		Race to the Top-Preschool Expansion Grant Advanced Placement Fee/International Baccalaureate	0
	ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G		Title III - Immigrant Education Program (IEP)	0
165	ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G		Title (II - Language Inst Program - Limited Eng (LIPLEP)	0
	ED-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G Revenues 9-14, L266, Col C,D,F,G		Learn & Serve America McKinney Education for Homeless Children	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Coi C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
169	ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G	4960	Federal Charter Schools  Medicald Matching Funds - Administrative Outreach	26,025
_	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G Revenues 9-14, L271, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	40,028
173	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	0
174				Total Deductions for PCTC Computation (Sum of Lines 83 - 173)	\$ 1,146,364
175 176				Total PCTC Expenditures (Line 76 minus Line 175)	(350,074)
177				Total Depreciation Allowance (from page 27, Col I)	2,727
178				Total Net Expenditures for PCTC Computation Line 176 plus Line 177)	(347,347)
179 180				9 Mo ADA (from Line 77) * Total Estimated PCTC (Line 178 / Line 179)	0.00 \$ #DIV/01
181					
182	* The total OEPP/PCTC may cha	inge based on the data provided. The final a	amounts will	be calculated by ISBE	

## ESTIMATED INDIRECT COST DATA

-	ESTIMATED INDIRECT COST RATE DATA	•					
0 W 4	SECTION I Financial Data To Assist Indirect Cost Rate Determination (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)	"Expenditu	res 15-22" (ab.)		And the second s	A margan conflig to the total decision of the deli-	
ν	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 any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	the disburse thin each fun ed funding for ose salaries a	ments/expenditures includation that work with specifical Title I clerk, all other saire classified as direct cos	ded within the following fure federal grant programs allaries for Title I clerks persts in the function listed.	nctions charged directly in the same capacity as rforming like duties in tha	o and reimbursed from those charged to and tfunction must be	Ĕ T
1	Support Services - Direct Costs (1-2000) and (5-2000)	to the second se	the second secon		٠٠		
~	Direction of Business Support Services (1-2510) and (5-2510)						
8	Fiscal Services (1-2520) and (5-2520)			£			
6	Operation and Maintenance of Plant Services (1, 2, and 5-2540)			The second contract of the second contract of			
2 ;	Food Services (1-2560) Must be less than (F16, Col E-r, L62) Value of Commodities Received for Fiscal Year 2015 (Include the value of commodities when determining if an A-133	odities when	determining if an A-133				
	is required).			and the section of th			
57	Internal Services (1-2570) and (5-2570)		and the second section of the section of	The second secon	2° Ng		
2 5	Staff Services (1-2640) and (5-2640)	- market a trapportation in a city on the	plan et la air marini birrir) me chi minispegne passer namen. In dese	A CONTRACTOR OF THE PARTY OF TH			
$\overline{}$		in the best of the production of the party of	erda ya Abanaya biran isaya ay manaa wabibalah ya ka libu dahi il sa il	i region de la destación de la compandade en constitue de la c		erakan anterioraka kurajaran birapaya kadalanginarakaka	
	Estimated Indirect Cost Rate for Federal Programs						
			Restricted	Restricted Program	Unrestric	Unrestricted Program	
8	AND THE PARTY OF T	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	2
	INSTRUCTION	1000	egypt ma, armas dallimet roma de calegra remotivit est filmidalli district est est est	5,TU3		.C	3,
3/2	Support Services:  Dinii	2100	emandescription (Material and Artist Companies of the set before the foreign of the set	532.412	And the state of t	532	532,412
3	proposation of the state of the	2200	dere tida at their combetion that makel the special lists territors a shift or midples.	17,394	And the second state of the Park State of the State St	17,	17,394
123	General Admin.	2300	random menomento acedente del framento formano e dell'adoptible, colo i i i il il il il il il il il il il il	238,387	an (dd. balland and daile	238	238,387
24	School Admin	2400	ili dada turak rada da	0			0
25	Business:	·			4 to 100		
26	Direction of Business Spt. Srv.	2510	0	0	0	nya dari mendepiantaka majaran penanggiri nya menjarah ini pada menjarah salah menjarah salah menjarah salah s	0
27	Fiscal Services	2520	0		0		
28	Oper, & Maint, Plant Services	2540		2,994	2,994	den de la description de la de	0
29	Pupil Transportation	2550	en en entre entre en entre en entre en entre en en entre en en en en en en en en en en en en en	0		To a de Paris de La description de proprio de la constitución de la co	٥١٥
က္ကါ	Food Services	2560	A Printed the County of the Co		A STATE OF THE STA		) 
33	Internal Services	2570	0		D	- Plant Appropriate and the stands were a significant and set	0
_	Venutali: Princetton of Central Set Sev.	2610	designation of the state of the	0		A COMMITTEE OF THE PROPERTY COMMITTEE OF THE PROPERTY OF THE P	0
3 %	Plan Rerch DVID Eval So	2620	mendentelenden mellinge – processionen dimensionen er och en	0		The state of the s	0
35	Information Services	2630	The state of the s	0	and the same of th		0
36	Staff Services	2640	0	0	0		0
37	Data Processing Services	2660	0	0	0		0
		2900	the state of the s	0			0
39	Community Services	3000		0			0
40	Total		0	796,290			793,296
41			Restrict	ted Rate		icted Rate	700
42			Total Direct Costs:	0 0 0 0 0 0 0 0	Total Direct costs:		793 296
?				/8000	:	The second secon	

	<	В	O	۵	ш
_	REPORT ON S	ON SHAR	ED SERV	HARED SERVICES OR OUTSOURCING	SOURCING
~	los	lool Code, S	ection 17-1	School Code, Section 17-1.1 (Public Act 97-0357)	~0357)
m	1	רושכמו	במו בוותווי	J valle 50, 2013	and the second of the second o
ĸ	Complete the following for attempts to improve fiscal efficiency through shi http://www.isbe.net/sfms/afr/afr.htm.	red services or	outsourcing in	the prior, current and	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: http://www.ishe.net/sfms/afr/afr.htm.
		FORD	FORD COUNTY SPECIAL 09-027-0050-61	SPECIAL J-61	
œ	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.
တ	Indicate with an (X) if Deficit Reduction Plan is Required for Annual Budget				
10	Service or Function( <u>Check all that apply</u> )			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
7			La des des de la companya de la companya de la companya de la companya de la companya de la companya de la comp		
12					
73			***************************************		
14	_			And the state of t	
15	_				
9	1	e y haden e e dade en l'Arfonniaire problème amont montre en entre en	i de la compania del compania de la compania de la compania del compania de la compania del la compania de la compania de la compania de la compania de la compania de la compania del la compania de la compania de la compania del la compan		
7	_			e representation de la companya de marche de la companya de la com	de de de de des de la companya del la companya de la companya de la companya del la companya de la companya de la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya del la companya d
20	Grounds Maintenance Services				
<u>5</u>					
20	Investment Pools		***************************************	manuselebyah mak tak telende akyrakis etelakolaroketeken kelenderi serrek utrus	
21	Legal Services				AND CAME AND AND AND AND AND AND AND AND AND AND
22	Maintenance Services				
23	Personnel Recruitment		***************************************		
24	Professional Development				
25	Shared Personnel				
56	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings				
28					
59	_				
8	Transportation				
31					
32	All Other Joint/Cooperative Agreements				
33	Other		A THE RESERVE OF THE PROPERTY		THE COLUMN PROPERTY OF THE COLUMN PROPERTY OF
8					
32	Additional space for Column (D) - Barriers to Implementation:				
37 88	··· ֈ ֈ				
8 4	Additional space for Column (F) - Name of LEA :				
4 4	$\overline{}$				
4					

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

_IMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)	RKSHEET				School District Name: RCDT Number:	FORD COUNTY SI 09-027-0050-61	FORD COUNTY SPECIAL EDUCATIO
e de la companya del companya de la companya de la companya de la companya de la companya del companya de la companya del la companya de la c	and the second s	A 1 of the a the strangestime of the	Actual Expenditures, Fiscal Year 2015	2015	Budgete	Budgeted Expenditures, Fiscal Year 2016	/ear 2016
		(10)	(20)	r imper imperior jumila i di vuelle de verse un presentant de presentant de la compe	(10)	(20)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Totai	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	185,684	erana Makina kanan direpira bayah derimanyan dikumbiba birilim bahabaran ba	185,684	man man and the second section of the second		
2. Special Area Administration Services	2330	39,342		39,342			)
3. Other Support Services - School Administration	on 2490	0		0			
4. Direction of Business Support Services	2510	0	0	0		the commence of the control of the c	)
5. Internal Services	2570	0		0		To be a second of the second o	)
6. Direction of Central Support Services	2610	0		0		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	To the state of th
7. Deduct - Early Retirement or other pension obligations required by state law and inclinded although	bligations required			0	n k		
A Totals		225.026	0	225.026	0	0	)
Percent Increase (Decrease) for FY2016 (Budgeted) over 9. FY2015 (Actual)	udgeted) over	Andrew Control of the	The state of the s				Enter Budget Data
CERTIFICATION certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2015. also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.	Expenditures, Fisc udgeted Expenditu	oal Year 2015" agree with ires, Fiscal Year 2016" ag	ear 2015" agree with the amounts on the district's Annual Financial Report for Fiscal Year 20 Fiscal Year 2016" agree with the amounts on the budget adopted by the Board of Education.	t's Annual Financial Ro e budget adopted by t	sport for Fiscal Year 2011 he Board of Education.	ιń	
10/30/15 (Date)		Markon	Ignature of Superintendent				
If line 9 is greater than 5% please check one box below.	check one bo	x below.					
The District is ranked by ISBE in the lowest 25th percentile subsequent to a public hearing. Waiver resolution must be	s lowest 25th perce aiver resolution mu	entile of like districts in administrative Ist be adopted no later than June 30,	of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, adopted no later than June 30.	er student (4th quartile	s) and will waive the limit	ation by board action,	
The district is unable to waive the limitation by board action 3.25g. Waiver applications must be postmarked by August 2015 report, or postmarked by August 15, 2016 to ensure it www.isbe.net/isbewaivers/default.htm.	rnitation by board a postmarked by Au st 15, 2016 to ens im.		and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2- 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring natusion in the Fall 2016 report. Information on the waiver process can be found at	ral Assembly pursuant sport, postmarked by . the waiver process ca	to the procedures in Chi Ianuary 17, 2016 to ensu in be found at	apter 105 ILCS 5/2. ire inclusion in the Spring	
The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.	to become in comp	oliance with the limitation.	Budget amendments musi	t be adopted no later t	han June 30.		

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

1. There is no shared services or outsourcing. Unable to chech N/A box due to protected cell.

## Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120, Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> 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)



Independent Auditor's Report

Board of Education Ford County Special Education Cooperative Gibson City, Illinois

We have audited the accompanying financial statements of the Ford County Special Education Cooperative as of and for the years ended June 30, 2015 and 2014, as listed in the Table of Contents, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

The Cooperative's administration is responsible for the preparation and fair presentation of these financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Administration is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

# **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances Accordingly, we express no such opinion. An audit includes evaluating the appropriateness or accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

# Basis for Adverse Opinion on Financial Statements as a Whole

As described in Note 1C, these financial statements were prepared on the basis of cash receipts and disbursements, as prescribed in the <u>Illinois Program Accounting Manual for Local Education Agencies</u>, reissued June 1996, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America.

These financial statements are issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts.

228 East Main Street Hoopeston, IL 60942 (217) 283-9336 Railroad Avenue P.O. Box 134 Cissna Park, IL 60924 (815) 457-2335 100 North Tenth Street P.O. Box 313 Watseka, IL 60970 (815) 432-2090 Board of Education Ford County Special Education Cooperative Page 2

# **Adverse Opinion**

In our opinion, because of the Cooperative's policy to prepare it's financial statements on the basis of accounting discussed in the previous paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Ford County Special Education Cooperative.

# **Opinion on Regulatory Basis of Accounting**

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of the Ford County Special Education Cooperative as of June 30, 2015 and the revenues received and expenditures disbursed during the year then ended on the basis of accounting described in Note 1C to these financial statements.

# Other Matters

### **Supplementary Information**

The accompanying Schedule of Expenditures of Federal Awards and the statement and schedules listed as Supplemental Information in the Table of Contents and the Illinois State Board of Education Schedule of Expenditures of Federal Awards are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, <u>Audits of States, Local Governments and Non-Profit Organizations</u> and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and in our opinion, is fairly stated in all material respects to the financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards is the responsibility of the administration and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

# Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated October 26, 2015 on our consideration of Ford County Special Education Cooperative's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to described the scope of testing or internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Russell Leigh & Associates

Russ Leigh & assoc

Hoopeston, Illinois October 26, 2015



Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting based on Audit of Financial Statements in accordance with Government Auditing Standards

To the Board of Education Ford County Special Education Cooperative Gibson City, Illinois

We have audited the financial statements of Ford County Special Education Cooperative as of and for the years ended June 30, 2015 and 2014, and have issued our report thereon dated October 26, 2015, which was adverse since the financial statements have been prepared on the regulatory (cash) basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects on the omitted disclosures required by Government Accounting Standards Board Statement 45, "Accounting and Financial Reporting for Post-Employment Benefits other than Pensions", on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis other than generally accepted accounting principles.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

# **Internal Control over Financial Reporting**

In planning and performing our audit, we considered Ford County Special Education Cooperative's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on Ford County Special Education Cooperative's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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100 North Tenth Street P.O. Box 313 Watseka, IL 60970 (815) 432-2090 Board of Education Ford County Special Education Cooperative Page 2

# Compliance

As part of obtaining reasonable assurance about whether Ford County Special Education Cooperative's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under <u>Government Auditing Standards</u>.

# **Purpose of this Report**

This report is intended solely for the use of management, the Board of Education and the Illinois State Board of Education and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the district, is a matter of public record.

Russell Leigh & Associates

Russ Leigh & assoc

Hoopeston, Illinois October 26, 2015



Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Award Programs and Internal Control over Compliance in Accordance with OMB Circular A-133

To the Board of Education Ford County Special Education Cooperative Gibson City, Illinois

### Report on Compliance for Each Major Federal Program

We have audited the compliance of Ford County Special Education Cooperative with the requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal award programs, which are identified in the summary of auditors' result section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2015.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to it's federal program.

# Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Ford County Special Education Cooperative's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit included examining, on a test basis, evidence about Ford County Special Education Cooperative's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ford County Special Education Cooperative's compliance.

# **Opinion on Each Major Federal Program**

In our opinion, Ford County Special Education Cooperative complied, in all material respects, with the requirements referred to above that have a direct and material effect to each of its major federal programs for the year ended June 30, 2015.

# Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with OMB Circular A-133.

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# **Internal Control over Compliance**

The management of Ford County Special Education Cooperative is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Ford County Special Education Cooperative's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance of each major program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ford County Special Education Cooperative's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified no deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. There were no deficiencies in internal control over compliance.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. There were no deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information and use of the Board of Education, management, federal awarding agencies and pass-through entities, and for filing with the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Russell Leigh & Associates

Run Leigh & assoc

Hoopeston, Illinois October 26, 2015

# Ford County Special Education Cooperative Notes to the Financial Statements Year Ended June 30, 2015

# 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

# A. Principals Used to Determine the Scope of the Reporting Entity

The Cooperative's reporting entity includes the Cooperative's governing board and all related organizations for which the Cooperative exercises oversight responsibility.

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

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the Cooperative does not control the assets, operations or management of the joint agreements. In addition, the Cooperative is not aware of any entity which would exercise such oversight as to result in the Cooperative being considered a component unit of the entity.

# B. Basis of Presentation - Fund Accounting

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

# **GOVERNMENTAL FUND TYPES**

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

The General Fund, which consists of the Educational Fund, is the general operating fund of the Cooperative. It is used to account for all financial resources except those required to be accounted for in another fund.

# **GOVERNMENTAL AND EXPENDABLE TRUST FUNDS - MEASUREMENT FOCUS**

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The Cooperative capitalizes all assets over \$5000. The Cooperative depreciates over the useful lives that are established by the Illinois State Board of Education.

The Cooperative records purchases of property and equipment as expenditures of various funds when paid.

# GENERAL FIXED ASSETS AND GENERAL LONG TERM DEBT ACCOUNT GROUP

No depreciation has been provided on fixed assets. Accumulated depreciation totaling \$53,059 has been reported on the Illinois Local Education Agency annual financial report. The depreciation methods used are straight-line over the lives that were set by the Illinois State Board of Education are as follows:

Land	N/A
Buildings & Improvements	50
Improvements other than buildings	20
Equipment	3 - 10

Long Term Liabilities expected to be financed from Debt Service Funds are accounted for in the General Long Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long Term Debt Account Group.

# C. Basis of Accounting

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

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

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

# D. Budgets and Budgetary Accounting

The budget for all Governmental Fund Types and for the Expendable Trust Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Revised Statutes. The budget was passed on August 21, 2014.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

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

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

# E. Investments

Investments are stated at the lower of cost or market.

# F. Inventory

Inventory consists of expendable supplies held for consumption. The amount of inventory was not considered material and therefore, no value was placed on it.

# G. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line item amounts reported for each fund type and account group. No consolidating or other eliminations were made in arriving at the totals; thus they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the Cooperative as a whole.

# 2. <u>CASH AND INVESTMENTS</u>

As of June 30, 2015, the Cooperative had the following cash deposits and investments:

Cash deposits with local financial institutions

\$285,807

Total Cash and Investments

\$ 285,807

Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy:

The Cooperative is allowed to invest in securities as authorized by Chapter 30 Section ILCS 235/2, 235/5 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The Cooperative's investment policy is consistent with the *Illinois Compiled Statutes*.

# Disclosures Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the investment maturity, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the Association manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2015, the Cooperative's investments were deposited in financial institutions. All deposits are demand or term deposits or government security investments with maturities less than thirteen months.

# Disclosures Relating to Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Cooperative's deposits with financial institutions are not subject to credit risk rating.

# Concentration of Credit Risk:

The investment policy of the district contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions are exempt from the 5% investment in any one issuer disclosure.

### Custodial Credit Risk:

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the Cooperative's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the Cooperative in the Cooperative's name.

The Cooperative's deposits with financial institutions were fully collateralized during the year.

# Foreign Currency Risk:

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the Cooperatives's investments are directly subject to foreign currency risk.

# 3. CHANGES IN GENERAL FIXED ASSETS

	Balance <u>7/01/14</u>	Additions	<u>Deletions</u>	Balance <u>6/30/15</u>	Accum. <u>Depr.</u>	Book <u>Value</u>
Other Equipment	\$ 60,022	<u>\$ 7,188</u>	<u>\$ -0-</u>	\$ 67,210	<u>\$ 53,059</u>	<u>\$ 14,151</u>
Total General Fixed Assets	<u>\$ 60,022</u>	<u>\$ 7,188</u>	<u>\$ -0-</u>	<u>\$ 67,210</u>	<u>\$ 53,059</u>	<u>\$ 14,151</u>

# 4. RETIREMENT PLANS

# (A) <u>Illinois Teachers Retirement System</u>

General Information about the Pension Plan

# Plan Description

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

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, option2.

# **Benefits Provided**

TRS provides retirement, disability, and death benefits. Tier 1 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 final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

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

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

### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2015, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2015, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$237,101 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2015, were \$2,851, and are deferred because they were paid after the June 30, 2014 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2015, the employer pension contribution was 33.00 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$-0-were paid from federal and special trust funds that required employer contributions of \$-0-. These contributions are deferred because they were paid after the June 30, 2014 measurement date.

**Employer retirement cost contributions.** Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2015, the employer paid \$-0- to TRS for employer ERO contributions.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A ont-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2015, the employer paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2015, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer were as follows:

Employer's proportionate share of the net pension liability	\$ 57,802
State's proportionate share of the net pension liability	
associated with the employer	 2,944,967
Total	\$ 3,002,769

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, the rolled forward to June 30, 2014. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the employer's proportion was 0.0000949792 percent.

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The employer's proportion of the net pension liability as of June 30, 2013, was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the employer's proportion was 0.0000954643 percent.

For the year ended June 30, 2015, the employer recognized pension expense of \$237,101 and revenue of \$237,101 for support provided by the state. At June 30, 2015, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		red Outflows ources		red Inflows sources
Differences between expected and actual experience	\$	31	\$	-0-
Net difference between projected and actual earning	s			
on pension plan investments		-0-		2,905
Changes of assumptions		-0-		-0-
Changes in proportion and differences between				
employer contributions and proportionate share				
of contributions		-0-		245
Employer contributions subsequent to the				
measurement date	_	-0-		-0-
Total	<u>\$</u>	31	<u>\$</u>	3,150

\$(3,119) reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30.	
2016	\$(778)
2017	\$(778)
2018	\$(778)
2019	\$(778)
2020	\$(6)

# **Actuarial Assumptions**

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00 percent
Salary increases	5.75 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense,
	including inflation

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

For GASB disclosure purposes, the actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5 percent to 8.0 percent and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

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

	Target	Long-Term Expected
Asset Class	<u>Allocation</u>	Real Rate of Return
U.S. large cap	18% -	8.23%
Global equity excluding U.S.	18	8.58
Aggregate bonds	16	2.27
U.S. TIPS	2	3.52
NCREIF	11	5.81
Opportunistic real estate	4	9.79
ARS	8	3.27
Risk parity	8	5.57
Diversified inflation strategy	1	. 3.96
Private equity	<u>14</u>	13.03
Total	<u>100%</u>	

### **Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Therefore, the long-term expected rate of return on TRS Investments was applied to all periods of projected benefit payments to determine the total pension liability.

# Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share			
of the net pension liability	\$ 71,383	\$ 57,803	\$ 46,556

# TRS Fiduciary Net Position

\*The amounts presented were determined as of the prior fiscal year end.

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

# SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Teachers' Retirement System of the State of Illinois
Fiscal Year 2015\*
(Dollar amounts in thousands)

Employer's proportion of the net pension liability

Employer's proportionate share of the net pension liability

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

Total

Employer's covered-employee payroll

Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll

Plan fiduciary net position as a percentage of the total pension liability

43.0%

# SCHEDULE OF EMPLOYER CONTRIBUTIONS

Teachers' Retirement System of the State of Illinois Fiscal Year 2015

(Dollar amounts in thousands)

Contractually-required contribution	\$	49,053
Contributions in relation to the contractually-required contribution		49,053
Contribution deficiency (excess)	\$	-0-
Employer's covered-employee payroll	\$	491,511
Contributions as a percentage of covered-employee payroll	9.9	8%

# Notes to Required Supplementary Information Changes of assumptions

Amounts reported in 2014 reflect an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.5 percent, and a salary increase assumption of 5.75 percent. In 2013, assumptions used were an investment rate of return of 8.0 percent, an inflation rate of 3.25 percent and real return of 4.75, and salary increases of 6.00 percent. However, the total pension liability at the beginning and end of the year was calculated using the same assumptions, so the difference due to actuarial assumptions was not calculated or allocated.

# (B) THIS Fund Contributions

# **THIS Fund Employer Contributions**

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide 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 As of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

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

# On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.02 percent of pay during the year ended June 30, 2015. State of Illinois contributions were \$5,013, and the employer recognized revenue and expenditures of this amount during the year.

# Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.76 percent during the year ended June 30, 2015. For the year ended June 30, 2015, the employer paid \$3,735 to the THIS Fund, which was 100 percent of the required contribution.

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

#### Pension Plan

# Plan Description

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The employer 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. That report may be obtained on-line at www.imrf.org.

# **Funding Policy**

As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 10.44 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute. The district's contributions to the plan for the year ended June 30, 2015 were \$9,748.

Employee membership data related to the Plan, as of December 31, 2014 was as follows:

Retirees and beneficiaries currently receiving benefits	0
Terminated employees entitled to but not year receiving	
benefits	2
Active plan members	
	3
	5

For the year ended June 30, 2015, the Cooperative's total payroll for all employees was \$568,642. Total covered payroll was \$97,249. Covered payroll refers to all compensation paid by the Cooperative to active employees covered by the Plan.

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

At June 30, 2015, the district reported a liability of \$9,661 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Cooperative's proportion of the net pension liability was based on a projection of the Cooperative's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined.

For the year ended June 30, 2015, the Cooperative recognized pension expense of \$9,748. At June 30, 2015, the Cooperative reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual		
results	\$ -0-	\$ 6,532
Change of assumptions	6,222	-0-
Net difference between projected and	·	
actual earnings on Plan investments	1,743	-0-
Changes in proportion and differences		
between Cooperative contributions and		
proportionate share of contributions	-0-	-0-
Cooperative contributions subsequent to the		•
measurement date		<u>-0-</u>
Total	<u>\$ 7,965</u>	<u>\$ 6,532</u>

\$1,433 reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

# Year ending June 30,

2015	\$ 393
2016	393
2017	393
2018	393
2019	(43)
Thereafter	(96)

# **Actuarial Assumptions**

The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	3.0%
Salary increases	4.40% to 16.00%, including inflation
Investment rate of return	7.5%

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 projections 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.

Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

### **Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return of Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# Sensitivity of the Cooperative's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	Discount Rate	Cooperative's Proportionate Share of Net Pension Liability	
1% decrease	6.50%	\$ 48,826	
Current discount rate	7.50%	9,661	
1% increase	8.50%	(21,377)	

# (D) Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those not qualifying for coverage under the Illinois Municipal Retirement Fund are covered under social security.

# 5. OVER-EXPENDITURE OF BUDGET

The Cooperative did operate within the legal confines of the budget during fiscal year 2015 in all funds.

# 6. ACCUMULATED UNPAID VACATION AND SICK PAY

The liability of the Cooperative for accumulated vacation has not been recorded in the General Long Term Account Group.

No liability is recorded in Governmental Funds since the current portion of the liability is not considered significant.

# 7. GRANT CONTINGENCIES

The Cooperative receives federal and state grant funds which are subject to audit by the granting agencies. The Cooperative received these funds based on expenditure reports submitted by the Cooperative. The Board believes any adjustments that may arise from these audits will be insignificant to the Cooperative.

# 8. RISK MANAGEMENT

The Cooperative's risk management are recorded in the Education Fund. Significant losses are covered by commercial insurance (i.e., property, liability, workmen's comp.) for all major programs. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

# 9. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

# 10. INSURANCE COVERAGE

The Cooperative maintains a full package of insurance coverage in all areas. The coverage limits are based on the type of insurance and where coverage occurs. The limit on general liability is \$3,000,000. All significant losses are covered by commercial insurance.

# 11. LOANS OUTSTANDING

There were no federal loans outstanding as of June 30, 2015.

# 12. FUND BALANCE REPORTING

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

- A. Non-spendable Fund Balance the non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district, all such items are expensed at the time of purchase, so there is nothing to report for this classification.
- B. Restricted Fund Balance the restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The district has several revenue sources received within different funds that also fall into these categories:
  - State Grants proceeds from state grants and the related expenditures have been included in the Education Fund. At June 30, 2015, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.
  - 2. Federal Grants proceeds from federal grants and the related expenditures have been included in the Education Fund. At June 30, 2015, expenditures disbursed from federal grants exceeded the revenues received for those specific purposes in the Education Fund, resulting in no restricted balances.
- C. Committed Fund Balance the committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. The School Board made no commitments.

- D. Assigned Fund Balance the assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted or committed. Intent may be expressed by (a) the School Board itself, or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.
- E. Unassigned Fund Balance the unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes with the General Funds. Unassigned Fund Balance amounts are shown in the financial statements are Unreserved Fund Balances in the Education, Operations and Maintenance, and Working Cash Funds.
- F. Regulatory Fund Balance Definitions Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.
- G. Reconciliation of Fund Balance Reporting the first five columns of the first table represent Fund Balance Reporting according to generally accepted accounting principles. The two columns of the second table represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparations of the financial statements.

Generally Accepted Accounting Principles

Fund	Non-spendable	Restricted	Committed	Assigned	Unassigned
Education	0	0	0	0	266,843
Operations & Maintenance	0	0	0	0	18,964
Debt Service	0	0	0	0	0
Transportation	0	0	0	0	0
Municipal Retirement	0	0	0	0	0
Capital Projects	0	0	0	0	0
Working Cash	0	0	0	0	0
Tort Liability	0	0	0	0	0
Fire Prevention and Safety	0	0	0	0	0

Regulatory Basis

Fund	Financial Statements-Reserved	Financial Statements-Unreserved
Education	0	266,843
Operations & Maintenance	0	18,964
Debt Service	0	0
Transportation	0	0
Municipal Retirement	0	0
Capital Projects	0	0
Working Cash	0	0
Tort Liability	0	0
Fire Prevention and Safety	0	0

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