09027005061fcse	Printed: 10/11/2017

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

School District

Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

Illinois School District/Joint Agreement Annual Financial Report * June 30, 2017

	A A A THE PROPERTY OF THE PROP	
School District/Joint Agreement Information	' C	Certified Public Accountant Information
(See instructions on inside of this page.)	X CASH ACCRITAL	Name of Auditing Firm:
School District/Joint Agreement Number:		RUSSELL LEIGH & ASSOCIATES
09-027-0050-61		Name of Audit Manager:
County Name:		RUSS LEIGH
FORD		Address:
Name of School District/Joint Agreement		228 E MAIN ST
FORD COUNTY SPECIAL EDUCATION CO-OF	Filing Status:	S F
Address:	Submit electronic AFR directly to ISBE	ICN
307 N SANGAMON AVE		zyzowa)
GIBSON CITY	Click on the Link to Submit:	IL License Number (9 digit): Expiration Date:
Email Address:	China is a marina	065,018319 11/30/2018
		Email Address:
Np Code:	The state of the s	<u>admin@russleigh.∞m</u>
	Single Audit Status:	ISBE Use Only
Type of Auditor's Report Issued: Qualified Unqualified X Adverse	YES X NO Are Federal expenditures greater than \$750,000? YES X NO is all Single Audit Information completed and attached? YES X NO Were any financial statement or federal award findings issued?	
Disclaimer Reviewed by District Superintendent/Administrator	,	Reviewed by Regional Superintendent/Cook ISC
A CANADA A CANADA COMPANIAN AND AND AND AND AND AND AND AND AND A	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):
	Email Address:	Email Address:
Email Address:		Telephone: Fax Number:
Telephone: Fax Number:	Telephone:	Construit P Date.
Signature & Date: Jan Mittalia	ate:	Signature & Date:
*This form is based on 23 illinois Administrative Code 100; Subtitle A. Chapter I, Subchapter C (Part 100).	This form is based on 23 illinois Au In some instances, use of open acc	This form is based on 23 litinois Authinissuative courts of the authorized by statute or administrative rule. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.

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

ISBE Form SD50-35/JA50-60 (05/17)

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Financial Profile Information	FP Info	<u>3</u>
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position		<u>5 - 6</u>
Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	<u>7 · 8</u>
Statements of Revenues Received/Revenues (All Funds),	Revenues	<u>9 - 14</u>
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	<u> 15 - 22</u>
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Foderal Stimulus - American Recovery and Reinvestment Act (ARRA) Schedule (See Note Regarding page 23: below)	Tax Sched	24
Schedule of Ad Valorem Tax Receipts Schedule of Short-Term Debt/Long-Term Debt		25
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	•	
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Administrative Cost Worksheet	AC	<u>30</u> <u>31</u> <u>32</u>
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Audit Checklist/Balancing Schedule	AUDITCHECK	=
Single Audit Section Annual Federal Compliance Report	Single Audit Cover - CAP	<u> 37 - 46</u>

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

Note regarding Page 23: Removed because it was no longer needed to report ARRA revenues and expenditures to the federal government. Page numbers are left intact to be consistant with instructions and other notes related to page numbers. In the 2018 AFR, page numbers will be changed.

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

Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature. Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- 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 Heview requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Federal Single Audit 2 CFR 200.500

Qualifications of Auditing Firm

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

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

			,	
	1. One or more school board members, administrators, certified school business officials, or statements pursuant to the !!ilinois Government Ethics Act. [5 ILCS 420/4A-101]	other qualifying district employees failed to file	economic interested	
	2. One or more custodians of funds falled to comply with the bondling requirements pursuant	•	19;19-6].	
	 One or more contracts were executed or purchases made contrary to the provisions of the 	illinois School Code [105 ILCS 5/10-20,21].	•	
	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Ac	t were noted [30 ILCS 225/1 et. seq. and 30 I	LCS 235/1 et. seq.].	
	5. Restricted funds were commingled in the accounting records or used for other than the pu	rpose for which they were restricted.		
1	6. One or more short-term loans or short-term debt instruments were executed in non-confor	mity with the applicable authorizing statute or	without statutory Authority.	
	 One or more long-term loans or long-term debt instruments were executed in non-conform 	ilty with the applicable authorizing statute or w	ithout statutory Authority,	
overnaro):	8. Corporate Personal Property Replacement Tax monles were deposited and/or used without	ut first satisfying the lien imposed pursuant to	the Illinois State Revenue	
ş	Sharing Act [30 ILCS 115/12].			
	 One or more interfund loans were made in non-conformity with the applicable authorizing s 5/10-22.33, 20-4 and 20-5]. 	statute or without statutory authorization per III	linois School Gode [105 ILCS	
	 One or more interfund loans were outstanding beyond the term provided by statute Illinois 	School Code [105 ILCS 5/10-22,33, 20-4, 20	-5] ,	
	11. One or more permanent transfers were made in non-conformity with the applicable author	izing statute/regulation or without statutory/req	gulatory authorization per <i>Illinois</i>	
	School Code [105 ILCS 5/17-2A].			
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to,	revenues, receipts, expenditures, disburseme	ents or expenses were observed	J,
	13. The Chart of Accounts used to define and control budget and accounting records does no	t conform to the minimum requirements impo	sed by	
gr. 100 cm	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3,27; 2-3,28].			
<u> </u>	14. At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM !			
	Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois So	chool Code [105 ILCS 5/3-15.1; 5/10-17; 5/17	-1] .	
PAR	T B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to th	e Illinois School Code [105 ILCS 5/	<u>1A-8] .</u>	
1	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of			
Luzzves	anticipation of current year taxes are still outstanding, as authorized by Illinois School C	Code [106 ILCS 5/17-16 or 34-23 through 34-2	27].	
	16. The district has issued short-term debt against two future revenue sources, such as, but it	not limited to, tax anticipation warrants and Ge	eneral State Aid	
Secretari	certificates or tax anticipation warrants and revenue anticipation notes,		•	
-	17. The district has issued school or teacher orders for wages as permitted in Illinois School (Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or	issued funding	
Scanon	bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76]			
	18. The district has for two consecutive years shown an excess of expenditures/other uses or			
*	on its annual financial report for the aggregate totals of the Educational, Operations &	Maintenance, Transportation, and Working Ca	ash Funds.	
PAF	T C - OTHER ISSUES			
3000000	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excl	uded from the audit		
ļ	19. Student Activity Forus, imprest Forus, or other forus trialitatines by the district were excelled. Findings, other than those listed in Part A (above), were reported (e.g. student activity fur			
2000000			of 0000. If absolved	
<u></u>	 Federal Stimulus Funds were not maintained and expended in accordance with the Ameri an explanation must be provided. 	can Hecovery and Heinvestment Act (AHHA)	or 2009. If checked,	
-	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 Audifor Report designated on the cover page is other than an unqualified op	inion and is due to reason(s) other than solely	Cash Basis Accounting,	
£	please check and explain the reason(s) in the box below.		-	
	process officer and explain the reasonal with a series			
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PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

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

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

24. Enter the date that the district used to accrue mandated categorical payments	Date:	A CONTRACTOR OF A PROPERTY OF THE PROPERTY OF	
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25. For the listed mandated categorical (Revenue Code (3110, 3500, 3510, 3100, 3105) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

	3110	3500	3510	3100	3105 Tota	a
Deferred Revenues (490)	NO RESIDE					
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)				Site AT REAL PROPERTY.		0
			R MANAGEMENT CONTROL FOR A CO.			
Direct Receipts/Revenue						
Mandated Gategoricals Payments (3110, 3500, 3510, 3100, 3105						0
			e digapanente en e			
Total en a management de la company de la co			kirist tedicaje	erina en	edministration of the Cat	Ho:

* 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.

Co	omments Applicable to t	he Auditor's Question	maire:			
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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.

	Α	ВС	D	E	F	G	Н П	J J	K] L	Тм
1					FINANCI	AL PI	ROFILE INFORMATION	_ 		
2							•			,
3	Rec	quired to be	completed for School	ol Distri	cts only.					
5	A.	Tax Rat	es (Enter the tax rate -	ex: .01	50 for \$1,50)					
7 8			Tax Year <u>2016</u>		Equalized	d Asse	ssed Valuation (EAV);			
9			Educational		Operations & Maintenance		Transportation	Combined Total	Working	Cash
10 11		Rate(s):]+[] +		0.000000		
12	_									
13	В.	Results	of Operations *				•			
15			Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)	Fund Balance		
16			1,435,458] [1,357,511		77,947	414,840		
17	ĺ		numbers shown are the sportation and Working			′ & 8, li	nes 8, 17, 20, and 81 for th	e Educational, Operations	& Maintenance,	
19		ITAL	sportation and working	Casnir	unus.			•		
20	C.	Short-T	erm Debt **							
21	ł		CPPRT Notes 0	1+1	TAWs	1	TANs 0 -	TO/EMP. Orders	GSA Certif	O +
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25	1	** The	numbers shown are the	o mua	entries on page 25	5,				
26 27										
28	D.	•	erm Debt							
29 30	ł	Check th	e applicable box for [on	g-term (debt allowance by t	ype of	district.			
31	1] a,	6.9% for elementary	and hig	h school districts,		Enter x in a.or b.			
32	1	<u></u> Ь,	13.8% for unit distric	ts.			grandelenfenfenfart i inflier fres forstjorrefelen filjendenes i debesferrig			
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40	E ,		•			e a ma	iterial impact on the entity's	financial position during f	uture reporting pe	rlods.
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46	1	ht-mr}	laterial Increase/Decre		nrollment					
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50 51	ł	Summer	Pecisions By Local Boa Other Ongoing Concern			Jeny I	ax Appear board (PTAB)			
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#DIV/0! *	Total Profile Score:	Total I				
#VALUE! 0.10 #VALUE!	Score Weight Value	Percent #VALUE!	Total 0.00 Enter x in a.or b.		Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)	5. Percent of Long-To Long-Term Debt Outs Total Long-Term Deb
#DIV/0! 0.10 #DIV/0!	Score Weight Value	Percent #DIV/0!	Total 0.00	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates	Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EAV x 65% x Combined Tax Rates (P3, Cell J7 and J10)	4. Percent of Short-T Tax Anticipation Warn EAV x 85% x Combin
3 0.10 0.30	Score Weight Value	Days 109.96	Tota! 414,660.00 3,770.86	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	3. Days Cash on Hand: Total Sum of Cash & Inv Total Sum of Direct Exp
0 0.35 1.40	Adjustment Weight Value	0.946 0	1,357,511.00 1,435,458.00 0.00	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Piedged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	P_ 70
4 0.35 1.40 4	Score Weight Value Score	Ratio	Total 414,840.00 1,435,458.00 0.00 Total	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Piedged to Other Funds (P6, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Expenditures to Revenue Ratio:	Total Sum of Fund Balance (P8, Cells Total Sum of Fund Balance (P8, Cells Total Sum of Direct Revenues (P7, Ce Less: Operating Debt Piedged to Ot (Excluding C:D57, C:D61, C:D65, C: 2. Expenditures to Revenue Ratio:
					FORD COUNTY SPECIAL EDUCATION CO-OP 09-027-0050-61	District Name: District Code: County Name:
			UMMARY Financial Profile) -Profile_aspx	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile.aspx	(Go to t	

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

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Total Liabilities and Fund Balance	Investment in General Fixed Assets	Unreserved Fund Balance	Reserved Fund Balance	Total Long-Term Liabilities	Long-Term Debt Payable (General Obligation, Revenue, Other)	LONG-TERM LIABILITIES (500)	Total Current Liabilities	Due to Activity Fund Organizations	Deferred Revenues & Other Current Liabilities	Payroll Deductions & Withholdings	Salaries & Benefits Payable	Loans Payable	Contracts Payable	Other Payables	Intergovernmental Accounts Payable	Interfund Payables	CURRENT LIABILITIES (400)	Total Capital Assets	Amount to be Provided for Payment on Long-Term Debt		П	Capitalized Equipment		Building & Building Improvements	1	Works of Art & Historical Treasures	2	Total Current Assets		Prepaid Items	Inventory		Intergovernmental Accounts Receivable	Interfund Receivables			Cash (Accounts 111 through 115) 1	CURRENT ASSETS (100)	(Enter	ASSETS	Α
Summer	-	730	714		511	den Jaja		493	490	480	470	460	440	430	420	410	rif.		350	340	260	250	240	230	220	210			190	180	170	160	150	45	130	120			* Acct		В
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			73	i inraspovad Frind Ralance	8
			714	Reserved Fund Balance	38
		alle		Total Long-Term Liabilities	3
		in the second	511	Long-Term Debt Payable (General Obligation, Revenue, Other)	Įŏ,
				LONG-TERM LIABILITIES (200)	8
	19.4	0		Total Current Llabilities	4
			493	Due to Activity Fund Organizations	33
			490	Deferred Revenues & Other Current Liabilities	32
			480	Payroll Deductions & Withholdings	33
			470	Salaries & Benefits Payable	3
			460	Loans Payable	123
		ir.	46	Contracts Payable	128
			430	Other Payables	27
			420	Intergovernmental Accounts Payable	18
			410	Interfund Payables	Ӄ
		1 9 S		CURRENT LIABILITIES (400)	
	67,860		Sanda de la companya	Total Capital Assets	23
Article and the second and the secon	V.,		350	Amount to be Provided for Payment on Long-Term Debt	22
			340	Amount Available in Debt Service Funds	것
	25000		260	Construction in Progress	20
	67,860		250	Capitalized Equipment	19
	<i>15</i> 5	Julian Julian Julian Julian	240	Site Improvements & Infrastructure	18
113			230	Building & Building Improvements	17
The state of the s	-		220	Land	16
	n de la composición della comp		210	Works of Art & Historical Treasures	15
				CAPITAL ASSETS (200)	14
		0		Total Current Assets	13
			198	Other Current Assets (Describe & Itemize)	12
		STANDARD MANAGEMENT AND	180	Prepaid Items	<u> </u>
			170	Inventory	5
	1		160	Other Receivables	9
			150	Intergovernmental Accounts Receivable	æ
		-	146	Interfund Receivables	7
		100 m	130	Taxes Receivable	ი
			128	[nvestments	ა
				Cash (Accounts 111 through 115) 1	4
				CURRENT ASSETS (100)	ယ
Term Debt	Assets	Agency Fund	*	(Enter Whole Dollars)	N
General Long-	Account Groups General Fixed General		A CCL	ASSETS	بـ [
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Page 7

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

7	4	43	42	41	\$	3	30	38	37	36	35	<u>3</u>	8	3 6	3 4	<u>ب</u>	မ		29	28	27	6	3 5	<u>ا</u>	24	23		21	20	 }	19	18	17	1				1/2	=	Ī	ဗ	α	· ~	6	oп	4	ω	N	Ţ. <u>.</u>	Γ
45 OTHER USES OF FUNDS (8000)	Total Other Sources of Funds	Other Sources Not Classified Elsewhere	ISBE Loan Proceeds	Transfer to Capital Projects Fund	Transfer to Debt Service Hund to Pay Interest on Revenue Bonds	The state of the control of the state of the	Transfer to Debt Service to Pay Principal on Revenue Roads	Transfer to Debt Service to Pay Interest on Capital Leases	Transfer to Debt Service to Pay Principal on Capital Leases	Sale or Compensation for Fixed Assets 6	Accrued Interest on Bonds Sold	Premium on Bonds Sold	Principal on bonds sold	SALE OF BUNDS (7200)	DUNG SOLICE DOUGH SOLICE TO LONG THE SOLICE TO LONG THE SOLICE TO LONG THE SOLICE TO LONG THE SOLICE THE SOLIC	Transfer to Excess Fire Prevention & Safety Bond and Interest Procee	to O&M Fund 4	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	Transfer from Capital Project Fund to O&M Fund	Transfer of Interest	Transfer Among Funds	Transfer of Working Cash Fund Interest	Abatement of the Working Cash Fund	Cavisinian of the Holking Cash Fullu	Abolishment of the Working Cash Find 12	PERMANENT THANSFER FROM VARIOUS FUNDS	OTHER SOURCES OF FUNDS: (7000)	OTHER SOURCES/USES OF FUNDS	Disbursements/Expenditures	Excess of Direct Receipts/Revenues Over (Under) Direct	Total Disbursements/Expenditures	Disbursements/Expenditures for "On Behalf" Payments 2	Total Direct Disbursements/Expenditures	Debt Service	Payments to Other Districts & Governmental Units	Community Services	Support Services		DISBURSEMENTS/EXPENDITURES	Total Receipts/Revenues	Receipts/Revenues for "On Behalf" Payments	Total Direct Receipts/Revenues	FEDERAL SOURCES	STATE SOURCES	ANOTHER DISTRICT	LOCAL SOURCES		(Enter Whole Dollars)		A
	-	7990	7900	7800	7/00	7000	7800	7500	7400	7300	7230	7220	7210		Contractor sense	s 7170	******		7150	7140	7130	7120	710		7110						arile 1	4180		5000	4000	3000	2000	1000			3998		4000	3000	2	1000		Acct		<u> </u>
Company of the second of the s	0											THE REAL PROPERTY AND ADDRESS OF THE PROPERTY	-							-tenya			-						77,777		1,755,721	402,040	1,353,681	0	530,474	0	818,315	4,892		1,833,498	402,040	1,431,458	640,854	76,212	0	714,392		Educational	(10)	c
	0											where considering the second s	Annual An	And the state of t				erments the easy term to extra ment a term to the many to the many the second s			**************************************		deminion of the second of the						170		3,830	0	3,830	0		0	3,830			4,000		4,000	0	0	0	4,000		Operations & Maintenance	(20)	_
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BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2017

Page 8

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Fund Balances - June 30, 2017	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)	Fund Balances - July 1, 2016	Expenditures/Disbursements and Other Uses of Funds	Eyrose of Bassints/Bassonias and Other Sources of Erinds (Overal Index)	Total Other Sources/Uses of Funds	Total Other Uses of Funds	Other Uses Not Classified Elsewhere	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	Fund Balance Transfers Pledged to Pay for Capital Projects	Other Revenues Pledged to Pay for Capital Projects	Grants/Reimbursements Pledged to Pay for Capital Projects	Taxes Transferred to Pay for Capital Projects	Fund Balance Transfers Piedged to Pay Interest on Revenue Bonds	Other Revenues Pledged to Pay Interest on Revenue Bonds	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	Taxes Piedged to Pay Interest on Revenue Bonds	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	Other Revenues Pledged to Pay Principal on Revenue Bonds	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	Taxes Piedged to Pay Principal on Revenue Bonds	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	Other Revenues Pledged to Pay Interest on Capital Leases	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	Taxes Pledged to Pay Interest on Capital Leases	Fund Balance Transfers Piedged to Pay Principal on Capital Leases	Other Revenues Pledged to Pay Principal on Capital Leases	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	Taxes Pledged to Pay Principal on Capital Leases	to Debt Service Fund ⁵	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds	O&M Fund ⁴	Transfer of Expass Fire Prevention 8 Septem Tay 8 Internet Droppeds to	Transfer of Interest	Transfer Among Funds	Transfer of Working Cash Fund Interest	Abolishment or Abatement of the Working Cash Fund 12	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)	(Enter Whole Dollars)		A
-							8990	8910	8840	8830	8820	8810	8740	8730	8720	8710	8640	B630	8620	8610	8540	8530	8520	8510	8440	8430	8420	8410	8170		8168	0618	8140	8130	8120	8110		* cct		В
398,878	A. C.	321,101	77,777	3	0	0												3																				Educational	(10)	C ·
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Proceeds from Vendors Contracts	Drivers' Education Fees	Payments of Surplus Moneys from TIF Districts	Herund of Prior Years' Expenditures	OCH PLOG C TOY NOOL CLIEB LIGHT CO.	Services Provided Other Districts	Impact Fees from Municipal or County Governments	Contributions and Donations from Private Sources	HBITALS	iadikid adak markek anak kanak kanak anak anak inadik anak ina arak ang ang ang kanak inadik anak anak anak an Dayka ja	OTHER REVENUE FROM LOCAL SOURCES	Total Textbook Income	Other (Describe & Itemize)	Sales - Other (Describe & Itemize)	Sales - Adult/Continuing Education Lexibooks	OAUS - OUTITIES COURS BUTTERS TO THE TABLE T	Sales - Hegular Textbooks	CALIBET & CITED SOCIEDAD CONTRACTOR CONTRACT	Williams - Adoly Collaber & Harring	Partale - Adultification Education Taybooks	Hentals - Hegular Textbooks	TEXT BOOK INCOME		Total District/School Activity Income	Other District/School Activity Revenue (Describe & Itemize)	Book Store Sales	F668	Admissions - Other (Describe & Itemize)	Admissions - Athletic	DISTRICT/SCHOOL ACTIVITY INCOME	Total Food Service	Other Food Service (Describe & Itemize)	Sales to Adults	Sales to Pupils - Other (Describe & Itemize)	Sales to rupits - A is Calle	Sales to Draile A is Carte	Sales to Publis - Lunch		FOOD SERVICE	Coll of Cos of Sac of International Street	Interest on Investments	EARNINGS ON INVESTMENTS	lotal transportation rees	Adult - Transp Fees from Other Sources (Out of State)	Adult - Transp Fees from Other Sources (In State)	Adult - Transp Fees from Other Districts (In State)	Adult + Transp Fees from Pupils or Parents (In State)	Special Ed - Transp Fees from Other Sources (Out of State)	Special Ed - Transp Fees from Other Sources (in State)	Special Ed - Transp Fees from Other Districts (In State)	Special Ed - Transp Fees from Pupils or Parents (In State)	CTE - Transp Fees from Other Sources (Out of State)	CTE - Transp Fees from Other Sources (In State)	CTE - Transp Fees from Other Districts (in State)	Enter Whole Dollars)		A
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136 137 138 133 134 34 126 127 128 130 131 116 RESTRICTED GRANTS-IN-AID (3100 - 3900) UNRESTRICTED GRANTS-IN-AID (3001-3099) SPECIAL EDUCATION CAREER AND TECHNICAL EDUCATION (CTE) BILINGUAL EDUCATION (Describe & Itemize) RECEIPTS/REVENUES FROM STATE SOURCES (3000) Total Bilingual Ed Bilingual Education Downstate - Transitional Bilingual Education Total Career and Technical Education CTE - Instructor Practicum CTE - Student Organizations CTE - Agriculture Education Bilingual Ed - Downstate - TPI and TBE CTE - Other (Describe & Itemize) CTE - WECEP CTE - Secondary Program Improvement (CTEI) CTE - Technical Education - Tech Prep Special Education - Other (Describe & Itemize) Special Education - Funding for Children Requiring Sp ED Services General State Aid - Hold Harmless/Supplemental Reorganization Incentives (Accounts 3005-3021) General State Aid- Sec. 18-8.05 Special Education - Summer School Special Education - Orphanage - Summer Individual Special Education - Orphanage - Individual Special Education - Personnel Special Education - Private Facility Tuition Other Unrestricted Grants-In-Aid from State Sources Total Unrestricted Grants-In-Aid Flow-through Revenue from Federal Sources Other Flow-Through (Describe & Itemize) Total Flow-Through Receipts/Revenues from One District to Another Total Special Education Total Other Revenue from Local Sources Other Local Revenues (Describe & Itemize) Other Local Fees (Describe & Itemize) Payment from Other Districts Sale of Vocational Projects Flow-through Revenue from State Sources Total Receipts/Revenues from Local Sources School Facility Occupation Tax Proceeds ONE DISTRICT TO ANOTHER DISTRICT (2000) FLOW-THROUGH RECEIPTS/REVENUES FROM Description (Enter Whole Dollars) 3220 3220 3225 3235 3240 3270 3299 3305 3310 3105 3110 3120 3130 2300 2300 3199 3145 3100 3001 3005 3099 1991 1992 1993 1999 # Acct 218 Β. 8 1983 Educational 6 ဂ 714,392 76,212 712,114 76,212 12,114 0 Operations & Maintenance (20) 4.000 4,000 4,000 Debt Services (30) Transportation (40) 0 Social Security Municipal Retirement/ ଞ മ 0 Capital Projects 8 エ Working Cash 70 0 함 80 0 Fire Prevention & Safety 8 ᄌ

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

Page 12

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| Title VI - District Projects | Title VI - Innovation and Flexibility Formula | | THE STATE (4100-4999) | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU | Total meaning organis-nit-Aid neceived Directly from hederal Gove | Cascing & House (Assumed and Assumed and A | Other restricted Glarius-In-Ald neceived Directly from the neceival Govt
(Describe & Itanita) | | MACOUT |
 | Head Start | GOVT (4045-4090) | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL | from the Federal Govt | Total I hypetricted Crente-In-Aid Deceived Directiv | Chescribe & Itemize) | The I protricted frants in A Barrier with the A Co. + | Endow I moont Aid | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT |
 | RECEIPT SYNCYENOES FROM FEDERAL SOURCES (4000) | DECEIDTS DEVENIES FROM FEDERAL SOLIDOES MANA | Total Receipts from State Sources | I OTAL HESTICIED GIANTS-IN-AID | | Other Restricted Revenue from State Sources (Describe & Itemize) | SCHOOL HIT BUSINESS - MAINTENANDE STORIO - STORI | innashocine inprovenents – Fabrilly Constitution | Extended Learning Opportunities - Summer Bridges
 | | State Thanks Schools | Tachnology - Technology for Success | School Safety & Educational Improvement Block Grant | Chicago Educational Services Block Grant | Chicago General Education Block Grant
 | Continued Reading Improvement Block Grant (2% Set Aside) | Commued Heading Improvement Block Gram | Alakobau Burneau - ura ci suna auduako di in banda | Reading Improvement Block Grant - Reading Recovery | Reading Improvement Block Grant | Early Childhood - Block Grant | - Annah Carlotte
 | | | Total Transportation | | Transportation - Special Education | | 4
 | 1 | Adult Ed - Other (Describe & Itemize) | | Driver Education | | State Free Lunch & Breakfast | (Enter Whole Dollars) | Description | | |
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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2017

Page 14

275	274	273	Ţ) -	٠ ا	थ	269	268	267	266	26	264	263	262	26	260	229	258	257	256	255	254	253	252	251	250	249	248	247	246	245	244	243	242	241	N	T-	T
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	408		4999	4992	1664	1001	4960	4932	4930	4920	4910	4909	4905	4904	4902	4901	-	4880	4879	4878	4877	4876	4875	4874	4873	4872	4871	4870	4869	4868	4867	4866	4865	4864	4863	# Acct		В
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		675		1,533	596	33,248	214,231	2150	Speech Pathology & Audiology Services
			650	2,741		15,479	161,306	2140	Psychological Services
AND A THE CHANGE OF THE CASE O				2,596	41,486	14,257	55,427	2130	Health Services
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				F627				1917	CTE Programs - Private Tuition
		de dans de la constante de la	anahar				Švi Švi Švi	1916	Adult/Continuing Education Programs - Private Tuition
					in the state of th			1915	Remedial/Supplemental Programs Pre-K - Private Tuition
		The second secon						1914	Remedial/Supplemental Programs K-12 - Private Tuition
		Language Language Control of the Con						1913	Special Education Programs Pre-K - Tultion
					545			1912	Special Education Programs K-12 - Private Tuition
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								1125	Pre-K Programs
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									10 - EDUCATIONAL FUND (ED)
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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

Page 17

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Total Payments to Other Govt Units

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DEBT SERVICES - INTEREST ON SHORT-TERM DEBT
Tax Anticipation Warrants
Tax Anticipation Notes

132 PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)
132 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)

Payments for Special Education Programs
Payments for CTE Programs
Other Payments to In-State Govt. Units

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(Describe & Itemize)

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

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311 SUPPORT SERVICES - GENERAL ADMINISTRATION	in the			300 200 200 200 200	100				La Carlo
312 Claims Paid from Self Insurance Fund	2361					Service Assessing Schools are not a service and a service assessment of the service and the se			PRINCIPAL DE LA CONTROL DE
	2362	OFFICE OF THE SECOND	no chake g ha agy c'fha		Table to proper to		ar 467 - 11700		
	2363				Comment of the commen			THE RESERVE OF THE PARTY OF THE	
315 Insurance Payments (Regular or Self-Insurance)	2364	- Annabay							
	2365								
	2366			THE PROPERTY OF THE PROPERTY O			Commence of the Commence of th	THE CHARLES AND ADDRESS OF THE CHARLES AND ADDRE	
Educational, Inspectional, Supervisory Services Related to Loss 318 Prevention or Reduction	2367	900 V 2791. W	·			4	tro oceanione	Tomas Miller	
	2368	***************************************	A CONTRACTOR OF THE PROPERTY O	MAKANIMATIN-VARITALAMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANIMAKANI	Sample Colombia Statement of California Advantage and a subgregation of the California Statement of the California	Personal Commission of the Com		The second secon	
	2369	The second secon	deployed on the state of the st	·	and the state of t				
321 Property Insurance (Buildings & Grounds)	2371			en eine Steine en de Constitution de la constitutio	September 1 March Programme Community Community	The state of the s			
	2372					The same of the sa	Control Northway Works Made Can Can Association Consequents	and the second s	
	2000	0	0	0	0	0	0	0	0
324 DEBT SERVICES (TF)	5000		and the second s						
325 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT									
326 Tax Anticipation Warrants	5110								
	A CONTRACTOR OF THE PARTY OF TH						Commence of the Control of the Contr		

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

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355	354	353 F	352	351	350	349	348	347	346	345	34 4	343	342	341	340	339	338 8	337	336	335	334	332	331	330	329	328	N	-4
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Total Disbursements/Expenditures	353 PROVISION FOR CONTINGENCIES (FP&S)	Total Debt Service	Debt Service - Payments of Principal on Long-Term Debt 15 [Leass/Purchase Principal Retired]	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	Total Debt Service - Interest on Short-Term Debt	Other Interest on Short-Term Debt (Describe & Itamize)	Tax Anticipation Warrants	DEBT SERVICES-INTEREST ON SHORT-TERM DEBT	DEBT SERVICES (FP&S)	Total Payments to Other Govt Units	(Describe & itemize)	342 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	Total Support Services	Other Support Services (Describe & Itemize)	Total Support Services - Business	Operation & Maintenance of Plant Services	Facilities Acquisition & Construction Services	SUPPORT SERVICES - BUSINESS	SUPPORT SERVICES (FP&S)	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	Excess (Deficiency) of Receipts/Revenues Over	Total Disbursements/Expenditures	330 PROVISIONS FOR CONTINGENCIES (TF)	Total Debt Services - Interest on Short-Term Debt	Other Interest or Short-Term Debt	Description (Enter Whole Dollars)	
2		8000	508	58 8	5200	5100	5150	5110		5000	4000	4190	4000	2000	2900	2500	2540	2530		2000	S			8000	5000	5150	* E	
	0							Property of the second						0	And the second s	0							0				Salaries	(300)
	0													0	Additional Control of the Control of	0							0				Employee Benefits	(200)
	0													0		0							0				Purchased Services	(300)
	0	Assertion of the second of the				2							200 200 200 200 200 200 200 200 200 200	0		0							0	optoure.			Supplies & Materials	(400)
The second secon	0													0		0							0				Capital Outlay	(500)
	0		0	30,70 -1,91 - 1,91 g	pii vi	0	·	Commission of the commission o		dia i	0	6400 324		0	~~~								0	adiron	0	The same of the sa	OĐ.	(600)
	0								1							0							0				д Noș	(700)
(c)	0	200 M			2/19						20 July 1	enal (Mra		0		0				i i			0	glegege			₽ ₹	(800)
0	0		0		0	0	0	0			0			0	0	0	0	0				0	0		0	0	Total	(900)
	0		0	***************************************		0	A STATE OF THE PARTY OF THE PAR		de gillo	100 mm	0			0	-	0		+)	0) 0)	Budget	

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Page 24

	1 SCH	2	ယ	4 Edu	L	1													
A	SCHEDULE OF AD VALOREM TAX RECEIPTS	Description (Enter Whole Dollars)		Educational	Operations & Maintenance		Debt Services ★	Debt Services ** Transportation	Debt Services #* Transportation Municipal Retirement	Debt Services ** Transportation Municipal Retirement Capital Improvements	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School	Debt Services ** Transportation Municipal Retirement Capital Improvements Working Cash Tort Immunity Fire Prevention & Safety Leasing Levy Special Education Area Vocational Construction Social Security/Medicare Only Summer School Other (Describe & Itemize)
	n'n a destandiana	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *		0		0	0	0 0	0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
C		Taxes Received (from the 2016 Levy)						PROPERTY AND THE PROPER	AMERICA SERVICIO DE SERVE ESCIPACIONES ESCRIPTOS A CAMBRIO DE MISSORIA DE COMPANIONES. SERVETTO DE MISSORIA DE COMPANIONES ANOMANOS ANOMANOS ANOMANOS ANOMANOS ANOMANOS ANOMANOS ANOMANOS.										
D		Taxes Received (from 2015 & Prior Levies)	(Column B - C)	0	0	0	•		0		0 0 0	0 0	0 0 0	0 0 0 0	0 0 0	0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
E		Total Estimated Taxes (from the 2016 Levy)					And the second name of the secon		as the main form the second description of characters when the second recognition	acianalari/insernamiklameralameri/sirani/kramikrameri/sirani/kramikrameri/sirani/kramikrameri/sirani/kramikram									
F		Estimated Taxes Due (from the 2016 Levy)	(Column E - C)	0	0	0		0	0	0	0	0000	0000	0 0 0	000000000000000000000000000000000000000	0 0 0 0			

4	22	8 2	14	6	40	7	46	\$	44	ಭ	ŧ	3 2	<u>-</u>	4	39	38	37	ú	S	2 4	2	ဒ္ဌ	32	<u>ω</u>	8		29	18	9 [2	अ	ß	24	23			22	20	19	8	17	6	5	<u>,</u>	13	12	⇉	-	ဖ	ω	7	တ	ۍ.	4	ω	Į,	,		Π
	Funding Bonds 5.	 Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds 4. Fire Pre 		a demonstrate a manufort de estrator de la completa del la completa de la completa del la completa de la completa de la completa de la completa de la completa del la compl							THE PROPERTY OF THE PROPERTY O	AND THE COLUMN TWO CONTRACTORS OF THE COLUMN TWO COLUMN TO THE COLUMN TWO COLU	***************************************						TO THE RESIDENCE OF THE PROPERTY OF THE PROPER		- MAR HAR MARKAN AND AND AND AND AND AND AND AND AND A			THE CONTRACTOR OF THE CONTRACT		Identification or Name of Issue	SCHEDULE OF LONG-TERM DEBT		Total Other Short-Term Bormwing (Describe & Itemize)	OTHER SHORT-TERM BORROWING	Total GSAACs (All Funds)	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)	Transportation Funds)	Total T/EOs (Educational, Operations & Maintenance, &	TEACHERS/EMPLOYEES ORDERS (T/EO)	Total TANs	Other - (Describe & Itemize)	Fire Prevention & Safety Fund	Operations & Maintenance Fund	Educational Fund	TAX ANTICIPATION NOTES (TAN)	Total TAWs	Other - (Describe & Itemize)	Fire Prevention & Safety Fund	Municipal Retirement/Social Security Fund	Transportation Fund	Debt Services - Refunding Bonds	Debt Services - Working Cash	Debt Services - Construction	Operations & Maintenance Fund	Educational Fund	TAX ANTICIPATION WARRANTS (TAW)	Total CPPRT Notes	ANTICIPATION NOTES (CPPRI)	CONTRACTOR DESCRIPTION OF THE PROPERTY TAKES	Description (Enter Whole Dollars)	SCHEDULE OF SHORT-TERM DEBT	A
Current B Double	Tort Judgment Bonds	amount: Fire Prevent,		- Allemanne de la company de l	-						-	00000			OMA)	sta co	omer	200	-		- Commence of the Commence of	13.40		Section of Assessment at January 18		Date of issue (mm/dd/yy)				Anticological Control		S	The state of the s				WASHINGTON TAXABLE TAX			المستفانية		THE PERSONNEL PROPERTY OF THE PERSONNEL PROP						-						1.j				œ
	it Bonds	amount: Fire Prevent, Safety, Environmental and Energy Bonds	de maria de	0							CALMAN TO THE PROPERTY AND THE PARTY AND THE	Service contract to the contract of the contra		and the state of t						An reserve movement and advantage of the care of the c	Captering of the Commission of			**************************************	A ATTEN OF THE WOOD PROPERTY OF THE ABOVE OF THE PARTY OF	Amount of Original		-	The state of the s							0				STATE OF THE PROPERTY OF THE P		0														Outstanding Beginning 07/01/16	CONTRACTOR AND THE TRACTOR TO A STATE OF THE	C
	- 1	and Energy Bonds		The second secon							***************************************	Charles and the William Control of the Control of t		and the second s				and the second of the second o		and the second s	The state of the s			THE PARTY OF THE P		Type of Issue *		***************************************	ALL CONTRACTOR CONTRAC							0						0														Issued 07/01/16 Through 06/30/17		D
4	8. Other	7. Other	Town accomplished to the second secon	0	And the second s						AND THE RESIDENCE AND ADDRESS OF THE PARTY O							and the second of the second o	COLLEGE AND ADDRESS OF THE PROPERTY OF THE PARTY AND ADDRESS OF THE PAR	The second secon			, A	Committee of the district delivery of the deli		Outstanding Beginning 07/1/16		-								0						0														Retired 07/01/16 Through 06/30/17	in the state of th	E
			Annual Control of the	0		And the second s				-	The state of the s	Control of the second		To the first for the second se		-		Among an army as an account religion of all later half before	e de la companya del la companya de la companya del la companya de	Comment of the Commen	The state of the s			S OF THE PARTY OF	On commendation of the state of	lssued 7/1/16 thru 6/30/17			0		0					0	0	0	0	0		0	0	0	0	0	0	0	0	0	0		0			Outstanding Ending 06/30/17		П
	-		to desire the spirit is a market and the last of the second to be	0		Adjust Address American Company of Company o					erigination of the control of the co	A CONTRACTOR OF THE PROPERTY O	A A	AND THE RESIDENCE AND ADDRESS OF THE PARTY O			And the second s	AND THE RESIDENCE OF THE PARTY						The state of the s	Control Control of the Control of th	Any differences described and Itemized		8	Jis		L, d	Ex.	9	·	i			<u></u>	Lv#1				i	السيا	ti	tŧ	ik	£3	d	i	J.www.i					e ar feor amer		G
			A. C. C. Server, C. C. Server, A. C. Server, A. C. Server, C. C. Server, C. S	0		A CONTRACTOR OF THE PARTY OF TH				The second secon	Communication of the Communica	Call and a state of the second second of the second		The second secon			Constitution of the Consti	Commercial and the commercial designation of the commercial design			This office and a server of the server West Dakes on the feet Audition			Contract to the second		Retired 7/1/16 thru 6/30/17			•																													1
			Mariti e rischen ret assertives expressiones	0	0	0	0	0	0	0	-		0	0	0	0	0		-	0	0	0	0	0	-	Outstanding Ending 6/30/17																																
			- Committee of the Comm	0))))	The state of the s		THE PERSON AND PROPERTY OF THE PERSON AND PE						and Committee an			-)	MANAGE CONTROL OF THE	Jam Debt	Provided for Payment on Long-	Amount																														-	<u></u>

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

1 SCHEDUI	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	REVENUE SOURCES					-
S	Description (Enter Whole Dollars)	Account No	Tort Immunity		Special Education		lucation
Cash Bas	Cash Basis Fund Balance as of July 1, 2016						
4 RECEIPIS:						100	
5 Ad Valo	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
6 Earning	Earnings on Investments	10, 20, 40, 50 or 60-1500					-
7 Drivers'	Drivers' Education Fees	10-1970					
8 School	School Facility Occupation Tax Proceeds	30 or 60-1983					
	Driver Education	10 or 20-3370		4.0			
Т	Other Receipts (Describe & Itemize on tab "Itemization 32")			Sh			
ပ္က	Bonds	10, 20, 40 or 60-7200		>)	
	LOTAL Hecel pts	The second secon		c	0		
13 DISBURS	DISBURSEMENTS;						
14 Instruction	on .	10 or 50-1000 ·					
7	s Acquisition & Construction Services	20 or 60-2530	27				
16 Tortime	Tort immunity Services	10 20 40-2360-2370	100000000000000000000000000000000000000	11.0			
g١	DEBT SERVICE 67 1900						
+	Debt Services - Interest on Long-Term Debt .	30-5200					
Debt Se	Debt Services - Principal Payments on Long-Term Debt (Lease/ Purchase Principal Retred)	30-5300					
┪	Debt Services Other (Describe & Itemize on tab "Itemization 32")	30-5400					
Total	Total Debt Services						0
Other D.	Other Disbursements (Describe & Itemize on tab "Itemization 32")) may					
┪	Total Disbursements			0	0 0		0 .
·	Ending Cash Basis Fund Balance as of June 30, 2017			0		0	0 0
	Reserved Fund Balance	714					
26 Unres	Unreserved Fund Balance	730		0	0 0		0
28 SCHEDU	SCHEDULE OF TORT IMMUNITY EXPENDITURES.*						
30 Yes	No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	t to 745 ILCS 10/9-103?					
3 4	If yes, list in the aggregate the following:	Total Claims Payments:			-		
	Using the following categories, list all other Tort Immunity expenditures not included in line 30 above. Include the total dellar amount for each category.						
	Workers' Compensation Act and/or Workers' Occupational Disease Act						
	Unemployment Insurance Act				WHALL	3	
38 Insuranc	Insurance (Regular or Self-Insurance)			- Loader	L-L-L-L-L-L-L-L-L-L-L-L-L-L-L-L-L-L-L-	- Luxan	

1	Risk Management and Claims Service			- D-C DALLA	. De STAN	D-COMMA	
41 Educatio	Risk Management and Claims Service Judgments/Settlements	Reduction			e estádo to	Accesses to	
	lagement and Claims Service 18/Settlements rial, Inspectional, Supervisory Services Related to Loss Prevention and/o		-				orderspectual .
	Hisk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	·	-			HFalls to	
43 Legal Services	lagement and Claims Service 15/Settlements ral, Inspectional, Supervisory Services Related to Loss Prevention and/o al Insurance Payments (Insurance Code 72, 76, and 81) rvices			.,			
	Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds				 		<u> </u>

æ	17	6	55	14	13	12	11	10	9	8	7	6	ΟΊ	4	ω	N		
Allowable Depreciation	Non-Capitalized Equipment	Total Capital Assets	Construction in Progress	3 Yr Schedule	5 Yr Schedule	10 Yr Schedule	Capitalized Equipment	Improvements Other than Buildings (Infrastructure)	Temporary Buildings	Permanent Buildings	Buildings	Depreciable Land	Non-Depreciable Land	Land	Works of Art & Historical Treasures	Description of Assets (Enter Whole Dollars)	Schedule of Capital Outlay and Depreciation	A
	700	200	260	253	252	251	250	240	232	231	230	222	छ	220	210	Acct	Depr	В
		67,210				67,210		-						4		Cost Beginning 7/1/16	eciation	С
		650				650		-								Add: Additions 2016-2017		D
		0														Less: Deletions 2016-2017	TATAL CAMBRIAN PROPERTY AND THE PROPERTY	Е
	0	67,860	0	0	0	67,860		0	0	0		0	0		0	Cost Ending 6/30/17	And the same and t	F
	8			ώ	Ú	ö	essi.	20	8	8		8				Life In Years		Q
		55,413			The last	55,413			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2							Accumulated Depreciation Beginning 7/1/16	And the second s	H
2,264	0	2,264				2,264										Add: Depreciation Allowable 2016-2017	The state of the s	
		0														Less: Depreciation Deletions 2016-2017	-	۲.
	AIR AIR AIR	57,677		0	0	57,677		0	0	0		0			0	Accumulated Depreciation Ending 6/30/17		7
		10,183	0	0	0	10,183		0	. 0	0		0	0		0	Ending Balance Undepreciated 6/30/17		L

_	T A				
1	The first section of the first	B ESTIMATED OPERATING EXPENS	C E PER PUPIL (D OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2016-2017)	E F
2			This sched	Ulé is completed for school districts only	
3					
5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
6	Age deposit and a many	President of the Samples Seattle Color	to de l'ambion	ERATING EXPENSE PER PUPIL	
7	EXPENDITURES:				
8	ED	Expenditures 15-22, L114		Total Expenditures	\$1,353,681
10	O&M DS	Expenditures 15-22, L150 Expenditures 15-22, L168		Total Expenditures	3,830
11	TR	Expenditures 15-22, £106		Total Expenditures Total Expenditures	<u>0</u>
12	MR/SS	Expenditures 15-22, L288		Total Expenditures	0 0
	TORT	Expenditures 15-22, 1331		Total Expenditures	
14 15				Total Expenditures	\$ 1,357,511
16	LESS RECEIPTS/REVENUES	OR DISBURSEMENTS/EXPENDITURES	NOT ADDI ICA	BLE TO THE REGULAR K-12 PROGRAM:	
17		on Proportional Control Control Control	11017411114	DEE TO THE REGIONA K-12 PROGRAM:	,
	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	s 0
	TR	Revenues 9-14, L47, Col F		Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
21	TR TR	Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F		Summer Sch - Transp. Fees from Other Districts (In State)	0
22	l''i	Revenues 9-14, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23	ТП	Revenues 9-14, L52, Cot F	1432	CTE - Transp Fees from Other Districts (In State)	0
24	TR	Revenues 9-14, L56, Col F		Special Ed - Transp Fees from Other Districts (in State)	O
25 26	TR TR	Revenues 9-14, L59, Cot F	1451	Adult - Transp Fees from Pupils or Parents (In State)	0
27	TR	Revenues 9-14, L60, Col F Revenues 9-14, L61, Col F	1452 1453	Adult - Transp Fees from Other Districts (In State) Adult - Transp Fees from Other Sources (In State)	0
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	0 0
29	O&M	Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
30 31	O&M-TR O&M-TR	Revenues 9-14, L149, Col D & F		Adult Ed - Other (Describe & Itemize)	0
_	O&M-TR	Revenues 9-14, L218, Col D,F Revenues 9-14, L219, Col D,F	4600 4605	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary	0
33	O&M	Revenues 9-14, L229, Col D	4810	Federal - Adult Education	0
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	O
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+I)	1275	Remedial and Supplemental Programs Pre-K	<u>_</u>
38	ED ED	Expenditures 15-22, L15, Col K - (G+I)	1300 1600	Adult/Continuing Education Programs Summer School Programs	0
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tultion	0
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
42	ED ED	Expenditures 15-22, L23, Col K Expenditures 15-22, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition	0
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition	0 0
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	Ö
	ED	Expenditures 15-22, L27, Col K		CTE Programs - Private Tuition	0
47 48	ED ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tutilon	<u> </u>
	4	Expenditures 15-22, L29, Col K Expenditures 15-22, L30, Col K	1919 1920	Summer School Programs - Private Tultion Gifted Programs - Private Tultion	0 0
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tultion	
	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tultion	0
52 53	ED	Expenditures 15-22, L75, Col K · (G+l)	3000	Community Services	0
	ED .	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4000	Total Payments to Other Govt Units Capital Outlay	530,474
	ED .	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment	- 650 0
56	O&M	Expenditures 15-22, L130, Col K - (G+6	3000	Community Services	0
_	O&M	Expenditures 15-22, L138, Col K	4000	Total Payments to Other Govt Units	0
	O&M	Expenditures 15-22, L150, Col G	•	Capital Outlay	0
	O&M DS	Expenditures 15-22, L150, Col I - Expenditures 15-22, L154, Col K	4000	Non-Capitalized Equipment Payments to Other Dist & Govt Units	0 0
	DS	Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
62	TR	Expenditures 15-22, L179, Col K - (G+		Community Services	0
	TR	Expenditures 15-22, L190, Col K	4000	Total Payments to Other Govt Units	0
	TR	Expenditures 15-22, L200, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
	TR TR	Expenditures 15-22, L204, Col G Expenditures 15-22, L204, Col I	-	Capital Outlay Non-Capitalized Equipment	0
	MR/SS	Expenditures 15-22, L210, Col K	1125	Pre-K Programs	0
68	MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K	0
	MR/SS	Expenditures 15-22, L214, Col K		Remedial and Supplemental Programs - Pre-K	0
_	MR/SS	Expenditures 15-22, L215, Col K	1300	Adult/Continuing Education Programs	
	MR/SS MR/SS	Expenditures 15-22, L218, Col K Expenditures 15-22, L274, Col K	1600 3000	Summer School Programs Community Services	<u></u>
_	MR/SS	Expenditures 15-22, L278, Col.K		Total Payments to Other Govt Units	
74	1				
75	1			Total Deductions for OEPP Computation (Sum of Lines 18 - 73)	
76 77	4	6 Ma ADA	from the Gana	Total Operating Expenses Regular K-12 (Line 14 minus Line 75) ra! State Aid Claimable for 2016-2017 and Payable in 2017-2018 (ISBE 54-33), L12	
78		S MO ADA.	, sin tre pelic	Estimated OEPP (Line 76 divided by Line 77)	
79					
	-,				

1 2 3 4	A			, -	
3		B ESTIMATED OPERATING EXPENSE PE	C R.PUPIL (D D EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2017)	F (
			This sched	ule is completed for school districts only.	
	Sund	Chart Daw			
5	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
80			P	ER CAPITA TUITION CHARGE	Control of Landau and Tal
81	LEGG OFFOFTTHIS OFFOFT				9.14
	LESS OFFSETTING RECEIPTS TR	Revenues:	1411	Boouler Transp Food from Durille on December (1- December)	
	TR	Revenues 9-14, L44, Col F	1413	Regular -Transp Fees from Pupils or Parents (in State) Regular - Transp Fees from Other Sources (in State)	\$O
_	TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	0
_	TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
$\overline{}$	TR TR	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State) CTE - Transp Fees from Other Sources (In State)	0
	TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	0
_	TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (in State)	, 0
_	TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (in State)	0
_	TR EO	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	0
	ED-O&M	Revenues 9-14, L75, Col C Revenues 9-14, L82, Col C,D	1600 1700	Total Food Service Total District/School Activity Income	<u> </u>
_	ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	0 - 0
	ED	Revenues 9-14, L87, Col C	1819	Rentals - Other (Describe & Itemize)	
	ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	0
_	ED ED	Revenues 9-14, L91, Col C Revenues 9-14, L92, Col C	1829 1890	Sales - Other (Describe & Itemize) Other (Describe & Itemize)	0
	ED-O&M	Revenues 9-14, L95, Col C ₁ D	1910	Rentals	0
101	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	0
	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Cot C,D,E,F,G	1991	Payment from Other Districts	716,114
103	ED ED-O&M-TR	Revenues 9-14, L106, Col C Revenues 9-14, L131, Col C,D,F	1993 3100	Other Local Fees (Describe & Itemize) Total Special Education	78.04.6
	ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	76,212 0
106	ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	0
107		Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	0
_	ED-O&M-MP/SS ED-O&M	Revenues 9-14, L146, Col C,D,G Revenues 9-14, L147,Col C,D	3365 3370	School Breakfast Initiative Driver Education	0
_	ED-O&M-TH-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	0
111		Revenues 9-14, £155, Col C	3610	Learning Improvement - Change Grants	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	0
	ED-TR-MR/SS	Revenues 9-14, £157, Col C.F.G	3695	Truant Alternative/Optional Education	0
_	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G Revenues 9-14, L160, Col C,F,G	3715 3720	Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery	0
_	ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	0
_	ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	0
_	ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	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	3767 3775	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	3780	Technology - Technology for Success	0
_	ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	0
123		Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	0
125	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J Revenues 9-14, L180, Col C	3999 4045	Other Restricted Revenue from State Sources Head Start (Subtract)	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Ald Received Directly from Federal Govt	0
127	ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G		Total Title VI	0
	ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	0
_	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G Revenues 9-14, L216, Col C,D,F,G	-	Total Title I Total Title IV	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	541,844
	ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L222, Cot C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
_	ED-O&M-TR-MR/SS ED-O&M-MR/SS	Revenues 9-14, L223, Col C,D,F,G Revenues 9-14, L228, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	0
	ED-O&M-MH/SS ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	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	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant	0
$\overline{}$	ED,O&M,MP/SS	Revenues 9-14, L262, Col C,D,G Revenues 9-14, L263, Col C,F,G	4904 4905	Advanced Placement Fee/International Baccalaureate Title III - Immigrant Education Program (IEP)	0
_	ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	0
	ED-TR-MR/SS	Revenues 9-14, L265, Col C,F,G	4910	Learn & Serve America	0
167	ED-O&M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G	4920	McKinney Education for Homeless Children	0
	ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	<u>C</u>
	ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L268, Coi C,D,F,G Revenues 9-14, L269, Coi C,D,F,G	4932 4960	Title II - Teacher Quality Federal Charter Schools	0
	ED-O&M-TH-MR/SS	Revenues 9-14, L270, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	0
_	ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicald Matching Funds - Fee-for-Service Program	85,223
,	ED-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Iternize)	0
				Total Deductions for PCTC Computation Line 83 through Line 173	\$ 1,419,393
174				Net Operating Expense for Tultion Computation (Line 76 minus Line 175)	(693,006)
174 175					·
174 175 176 177				Total Depreciation Allowance (from page 27, Line 18, Col I)	2,264
174 175 176 177 178	,			Total Allowance for PCTC Computation (Line 176 minus Line 177)	2,264 (590,742)
174 175 176 177 178 179		9 Month AD.	A (from th	Total Allowance for PCTC Computation (Line 176 minus Line 177) e GSA Claimable for 2016-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12))	(590,742) 0.00
174 175 176 177 178		9 Month AD	A (from th	Total Allowance for PCTC Computation (Line 176 minus Line 177)	(590,742)

ESTIMATED INDIRECT COST DATA

4	2 25	41	40		38	37	36	<u>ც</u>	<u>3</u> 4	33	_	ઝ	30	29) K	26		24	23	13		_	á 6	18 18	6		1 3	12	=	5	ဖ	8	7	o	ပ ာ	4	co N	<u> </u>	\neg
			Total	Community Services	Other:	Data Processing Services	Staff Services	Information Services	Plan, Rsrch, Dvlp, Eval. Srv.	Direction of Central Spt. Srv.	Central:	Internal Services	Food Services	Pupil Transportation	Hiscal Services	Direction of Business Spt. Srv.	Business:	School Admin	General Admin.	Instructional Staff	Pupil	Subbort Services:			Estimated Indirect Cost Rate for Federal Programs	Para Lincesvilla Services (1-2000) and (3-2000)	Staff Services (1-2640) and (5-2640)	Internal Services (1-2570) and (5-2570)	Value of commodities necessed for riscal feet 2011 (manual ne same of commodities micri determining it a single Audit is required)	Food Services (1-2560) Must be less than (P16, Col E-F, L62)	Operation and Maintenance of Plant Services (1, 2, and 5-2540)	Fiscal Services (1-2520) and (5-2520)	Direction of Business Support Services (1-2510) and (5-2510)	Support Services - Direct Costs (1-2000) and (5-2000)	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	Source document for the computation of the indirect Cost Rate is found in the "Expenditures 15-22" tab.)	Financial Data To Assist Indirect Cost Rate Determination	ES IMA ED INDIRECT COST DATA	ECTIVATED INDIRECT COST BATE DATA
1Vanac	34,344,017,000		******	3000	2900	2660	2640	2630	2620	2610		2570	2560	2550	2520	2510	NAME OF THE PERSON OF THE PERS	2400	2300	2200	2100	.000	1000	Function			e, el felle av felle fra system system system significant		COMPANIES MICH.		erhiteerrement/Atmetivativation		-		the disburse thin each funded funding for salaries a	e *Expenditu			
CALLED TO ALLED TO THE SALE OF	Total Indirect Costs: Total Direct Costs:	Restricted Rate	0			0	0					0	TOTAL THE SCHOOL WHEN IN WHICH AND DEMONSTRATE VEHICLE CHARACTERS OF THE SCHOOL OF THE		0	0	BECOME VECTORIAN COLUMNIA COLU				THE RESERVANCE OF THE PROPERTY	- Annexistence as the common c	THE RESERVE THE PROPERTY OF TH	Restricted Program Indirect Costs Dire		And the last of th	A MARINA MARIANA MARINA MA Marina marina marin		oeterriming n a ongo	Action in the Contract of the	ANTONIO PROPERTIES AT ANTONIO A				ments/expenditures inclus ction that work with specifi a Title I clerk, all other sal ure classified as direct cost	res 15-22" tab.)		Section Commonwhere the Commonwealth Commonw	
0.00%	0 826,387	ed Rate	826,387	0	0	0	0	0	0	O		0	0	0	3.830	0	On the second se	0	253,378	15,561	548,726		4.892	! Program Direct Costs		Aggree Lab Demail (MACCHAIG) / Aggreement of American combined some transfer (Annual American)	PROPERTY ASSESSED ASSESSED THROUGH THROUGH THE STREET STREET STREET ASSESSED ASSESSE	A CONTRACTOR OF THE PROPERTY O) a d'outre manière de l'outre par de l'outre de l'outr	WHEN THE PROPERTY AND T		A CONTRACTOR OF THE PROPERTY AND		led within the following fun ic federal grant programs in laries for Title I clerks perforts is in the function listed.				:
	Total Indirect costs: Total Direct Costs:	Unrestricted Rate	3,830	TO THE TAXABLE PROPERTY OF THE		0	0	allega e proposa de la companio del la companio de la companio del la companio de la companio del la companio de la companio d	AND THE PROPERTY AND TH	addatamanamanasamanamanamanamanamanamanamanam		0	A CONTRACTOR OF THE PROPERTY O		3.830	0	AND STATEMENT OF THE ST			A CAMPAGNA MANAGAMA A CAMPAGNA A				Unrestricted Program Indirect Costs Direc		Andrew States of the Control of the Control of the Control of the Control of									llowing functions charged directly to and reimbursed from programs in the same capacity as those charged to and slerks performing like duties in that function must be a listed.				
0.47%	3,830 822,557		822,557	0	0	0	0	0	0	0	TANKS COMMUNICATION OF THE PROPERTY OF THE PRO	0	0	0	O CONTRACTOR CONTRACTO		AND THE RESIDENCE AND AND AND THE RESIDENCE AND	0	253,378	15,561	548,726	THE STATE OF THE S	4.892	ed Program Direct Costs		A COLUMN CONTRACTOR AND									and reimbursed from ose charged to and unction must be				

A REPORT ON SHARED SERVICES OR DOUTSOURCINQ SCHOOL COAS, Section 17-1.1 (Public Act 97-0387) Florid Year Ending June 30, 2017 Complete the following for abortion to improve Scale efficiency through shared services or outsource for the prof. comman are act thins) years. Florid Year Ending June 30, 2017 Flori	A REPORT ON SHARRED SECTION SCHOOL SERVICES OR OUTSOUL School Code, Section 17-1.1 (Public Act 97-0357) School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2017 Compilete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal year. PARCOUNTY SPECIAL Controlum Planning Controlum Planni	38 37 38		32	31	ၶ	29	28	27	8	123	2	ន	13	72	22	19		17	5	5	4	ᆲ	12	11	10	9	8	100	л П	ωΝ	_	
ON SHARED SERVICES OR OUTSOURCING DOI Code, Section 17-1.1 (Public Act 97-0357) Fliscal Year Ending June 30, 2011 dismission outsource in the print, current annext fiscal years. FORD COUNTY SPECIAL 19-027-20050-61 Prior	NG He Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. Act to 200 characters, for additional space use line 33 and 38).							\dashv		Special Education Cooperatives	+	+	1	1	┪	-1	7	+	\neg		7	1	_	_		Service or Function		'		- 11	- !	REPORT	A
Barriers to Implementation Implement	NG He Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. Act to 200 characters, for additional space use line 33 and 38).			AND THE PROPERTY OF THE PROPER														***************************************	••••								*	Prior Fiscal Year	FOR	d services or outso	nool Code, Sec Fiscal Ye	ON SHARE	В
EES OR OUTSOURCING Public Act 97-0357) Ine 30, 2017 or, current and next fiscal years. PECIAL I-61 Barriers to inclination of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. Barriers to inclination (Limit text to 200 characters for additional space use line 33 and 38).	NG He Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. Act to 200 characters, for additional space use line 33 and 38).		Scott to																					********				A containment with trans-	D COUNTY S 09-027-0050	ourcing in the pri	ction 17-1.1 (ar Ending לו	D SERVIC	C
SOURCING -0357) Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. [Limit ject to 200 characters, for additional spaces use line 33 and 39)	NG He Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. Act to 200 characters, for additional space use line 33 and 38).		Manuscherfertraften eine errorent de seche de de seche de	de la companya de la				***************************************		ний пониний общенивания в семенания в савлено не савлено в савлено в															TOTAL CHARGE AND THE CONTRACTOR OF THE CONTRACTO	Barriers to Implementation		Next Fiscal Year	PECIAL -61	or, current and ne	<i>Public Act 97</i> Ine 30, 2017	ES OR OUT	D
Exp (Sychology) and an experimental particles and a speciment of the speci													ледистопия от весте от пересона по пере													(I)				ox fiscal years.	~0357)	SOURCING	

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

Percent Increase (Decrease) for FY2018 (Budgeted) over 9. FY2017 (Actual)	8. Totals	Deduct - Early Retirement or other pension obligations required by state law and included above.	6. Direction of Central Support Services 2610	5. Internal Services 2570	4. Direction of Business Support Services 2510	3. Other Support Services - School Administration 2490	Special Area Administration Services 2330	Executive Administration Services 2320	Description Funct.	***************************************		LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)
		8	0	0	0	0	0	0	na Canadan W.A. dan 1994	// / ~=~~~~		
	230,407		0	0	0	0	42,464	187,943	Educational Fund	(10)	Actual I	
	0	NICHARDINANDER AND THE SECOND STATE OF THE SEC			0.			The second secon	Operations & Maintenance Fund	(20)	Actual Expenditures, Fiscal Year 2017	energy and a special property of the special property
American Millioners	230,407	0	0		0	O CONTRACTOR CONTRACTO	42,464	187,943	Total	gypanigo (go	ear 2017	na mananaman arinaha kada dara
	0	TOTAL CONTRACTOR CONTR	TO A THE STATE OF	The second secon		COLANIA CONTRACTOR CONTRACTOR AND CO	TYPAN (MANAGAN) TYPAN (MANAGANAN ANAGANAN ANAGANA	CONVENTION AND ADMINISTRATION AND ADMINISTRATION OF THE PROPERTY OF THE PROPER	Educational Fund	(10)	Budgete	School District Name: RCDT Number:
	0				A CONTRACTOR OF THE CONTRACTOR				Operations & Maintenance Fund	(20)	Budgeted Expenditures, Fiscal Year 2018	FORD COUNTY SF 09-027-0050-61
Enter Budget Data	ANN AND AND AND AND AND AND AND AND AND	Commission of the Commission o	O STATE OF THE PROPERTY OF THE	0	0	0	0	0	Total	· ·	/ear 2018	FORD COUNTY SPECIAL EDUCATION 09-027-0050-61

CERTIFICATION

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

			If Iin		
The district will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Asse 3.25g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or Spring 2018 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx	The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative subsequent to a public hearing. Walver resolution must be adopted no later than June 30.	If line 9 is greater than 5% please check one box below.	Contact Name (for questions)	Signature of Superintendent
mitation. Budget amendments must be adopted no later than June 30.	The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 11, 2017 to ensure inclusion in the Fall 2017 report or postmarked by January 12, 2018 to ensure inclusion in the Spring 2018 report. Information on the waiver process can be found at https://www.isbe.net/Pages/Waivers.aspx	The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.		Contact Telephone Number	Date

1. 2. 3.

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

Reference Pages.

- Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2,11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended, See Section 10-22,14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 (notude revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other Indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

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

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

13	12	=	10	9	œ	7	6	ഗ	4	ω	N		
	<u>3 2 1 0</u>			Fund Balance - June 30, 2017	Difference	Direct Expenditures	Direct Revenues	Description	DEF (A	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues (line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the Genicii reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2018 annual budget to be amended to include a "deficit reduction plan" and narrative.	DEF N	Α
F M M M	нжыны	(K K K K K		398,878	77,777	1,353,681	1,431,458	EDUCATIONAL FUND (10)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	guidelines and format in the anditures (line 8) by an amoding, the district must adop	reflects that a "deficit reduncis State Board of Educat plan" and narrative.	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION New Provisions in the School Code, Section 17-1 (105 ILCS 5/17-1)	В
	Ç	R B		15,962	170	3,830	4,000	OPERATIONS & MAINTENANCE FUND (20)	Y INFORMATION - (ompleted to generate to	e School District Budget ount equal to or greater th ot and submit an original l	xtion plan" is required as o	(AFR) S ichool Code, Section	C
		nced - no deficit rec					AAAAA MIRAA AAAAA AAAAAA AAAAAA AAAAAAAAAA	TRANSPORTATION FUND (40)	Operating Funds Or he following calculation	Form 50-36. A plan is req an one-third (1/3) of the e sudget/amended budget w	calculated below, then the atter accepting the audit	UMMARY INFORMATI 17-1 (105 ILCS 5/17-1	D
	accept pion to redu	Ralanced - no deficit reduction plan is required.		AND THE REAL PROPERTY OF THE P				WORKING CASH FUND (70)	lly	plan is required when the operating funds listed below result (3) of the ending fund balance (line 10). That is, if the ending d budget with ISBE that provides a "deficit reduction plan" to	school district is to comp eport. This may require t	Š.	3
		ired.		414,840	77,947	1,357,511	1,435,458	TOTAL		tunds listed below result (0). That is, if the ending deficit reduction plan" to	he FY2018 annual		'T

	BANA TOTAL PROPERTY OF THE PRO
Audit Checklist	
All entries must balance within the individual fund statements and schedules as instructed below.	inchinatadamministri parate in interessi in interessi in interessi in interessi in interessi in interessi in i Interessi interessi interessi in interessi in interessi in interessi interessi interessi interessi interessi i
Any error messages left unresolved below, will be refurned to the school district/joint agreement.	
	The state of the s
The auditor's Opinion and Notes to the Financial Statements are embedded in the "Opinion-Notes 34" tab.	esettismintkisissi (1)-jojan usinemirjoi joje (1-1) se usinemin utjas mutrojel (4 m mut 4-mje (7 msimismiste m
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.	oort voiceann maasse estemminen en maassa järeeksin amaassa varamastallas varamastallas este valimista varamas
3. All audit questions on page 2 are answered appropriative by checking all that apply. This page must also be contified with the attention of the	CPA firm Comments and
overestions are included for all checked iterits at the potion of page 2.	COLVERNITY CONTINUES SING
4. All Other accounts and functions labeled *(describe & Itemize) are properly noted on the *Itemization 32* tab,	али (фартирали потрафура) и и повител пистуруја (фартира (ини прифер (ини прифер (ини прифер (ини прифер (
5. In all funds, Function No. 2900 does not include Worker's Compensation or Unemployment Insurance.	and the property of the contract of the property of the contract of the contra
6. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600)	estatement of spice statement in abrel 1994 spirit procurate for interest of events of events and experience of the entire of events of
Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).	and to the state of the state o
8. If district is subject to PTELL on tab "Aud Quest 2", fine 21 be sure to check the box and enter the effective date.	result and the manager of the second contract of the second contract of the second of the second of the second
9. All entries were entered to the nearest whole dollar amount.	
Balancing Schedule: Check this Section for Error Messages The following assures that various entries are in balance. Any out of balance condition is followed by an error message in <u>RED</u> and must be resolve to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance plea	d before submitting
temization page.	SB BADIANI OF THE
	CONTROL OF THE CONTRO
Description: 1. Cover Page: The Accounting Basis must be Cash or Accrual.	Error Message
2. The Single Audit related documents must be completed and attached,	
What Basis of Accounting is used?	A CONTRACTOR CONTRACTO
Accounting for late payments (Audit Questionnaire Section D)	CASH
Are Federal Expenditures greater than \$750,000?	OK OK
Is all Single Audit information completed and enclosed?	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR,
3, Page 3: Financial Information must be completed.	A Deliginary of Deliginary At 11
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
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4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	THE CONTRACT OF THE CONTRACT O
Fund (10) ED: Cash balances cannot be negative.	OK
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Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK OK
Fund (70) WC: Cash balances cannot be negative,	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S Cash balances cannot be negative,	OK .
5, Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	The second secon
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
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Agency Fund, Cell L13 must = Cell L41.	THE PROPERTY OF STREET AND ADDRESS OF THE PROPERTY OF THE PROP
General Fixed Assets, Cell M23 must = Cell M41.	OK OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	A The Committee of the
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	ОК
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must ≃ Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81,	OK
Fund 70, Cells (38+(39 must = Cell)81,	OK
Fund 80, Cells J38+J39 must = Cell J81,	OK
Fund 90, Cells K38+K39 must = Cell K81, 8, Page 25; Schedule of Bonds Payable must = Pages 5, 8 & 18; Basic Financial Statements.	OK
8, Page 25: Schedule of Bonds Payable must ≃ Pages 5, 8 & 18: Basic Pinancial Statements. Note: Explain any unreconcilable differences in the itemization sheet.	
Total Long-Term Debt Issued (P25, Cell F49) must = Principal on Long-Term Debt Sold (P8, Cells C33;F33, H33;K33).	OK
Total Long-Term Debt (Principal) Retired (P18, Cells H163) must = Debt Service - Long-Term Debt (Principal) Retired (P25, Cells H49),	OK
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9, Page 7 & 8; Other Sources of Funds (L 24:42) must = Other Uses of Funds (P8, L46:59),	a de la trada comme en em commenços, en ejera escaso en emera y especial de madera, promete estadora Cristia d Contrata de la commença en estadora en estadora en estadora en estadora en estadora en estadora en Cristia de Administra en estadora en estadora en estadora en estadora en estadora en entre entre en entre entre en entre entre en entre en entre
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	ОК
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K60.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK
(Cells C74:K74)	and the second s
10. Restricted Local Tax Levies Page 26, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	· · · · · · · · · · · · · · · · · · ·
Reserved Fund Baiance, Page 5, Cells C38:H38 must be -> Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 5; "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998 must be entered	OK
12. Page 28: The 9 Month ADA must be entered on Line 77. 13. Page 32: LIMITATION OF ADMINISTRATIVE COSY, Budget information must be completed and submitted to ISBE.	OK
	OK



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the accompanying financial statements of Ford County Special Education Cooperative as of and for the fiscal years ended June 30, 2017 and June 30, 2016, and the related notes to the financial statements, which collectively comprise the Cooperative's basic financial statements as listed in the table of contents and have issued our report thereon dated October 13, 2017. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated, except for the effects of the omitted disclosures required by Governmental Accounting Standards Board Statement 45, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions, on the modified cash basis of accounting, in accordance with regulatory reporting requirements established 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.

Internal Control over Financial Reporting

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

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

Board of Control Ford County Special Education Cooperative Page 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be 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.

Compliance and Other Matters

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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Russell Leigh & Associates

Russ Leigh & assoc

Hoopeston, Illinois October 13, 2017

Ford County Special Education Cooperative Notes to the Financial Statements Year Ended June 30, 2017

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

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

In June 1999, the Government Accounting Standards Board (GASB) issued Statement 34 Basic Financial Statements and Management Discussion and Analysis for State and Local Governments. The Statement establishes new financial reporting requirements for state and local governments throughout the United States. Implementation was required for fiscal year ending June 30, 2004. The district elected not to implement GASB 34. Instead, the district adopted a regulatory basis of accounting as prescribed by the Illinois State Board of Education.

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.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

No depreciation has been provided on fixed assets. Accumulated depreciation totaling \$57,677 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.

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.

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. <u>Budgets and Budgetary Accounting</u>

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 22, 2016.

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

The 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, 2017, the Cooperative had the following cash deposits and investments:

Cash deposits with local financial institutions

\$ 427,686

Total Cash and Investments

\$ 427,686

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 Cooperative manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2017, 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>7/01/16</u>	Additions	<u>Deletions</u>	Balance <u>6/30/17</u>	Accum. Depr.	Book . <u>Value</u>
Other Equipment	\$ 67,210	<u>\$ 650</u>	<u>\$ -0-</u>	<u>\$ 67,860</u>	<u>\$ 57,677</u>	<u>\$ 10,183</u>
Total General Fixed Assets	<u>\$ 67,210</u>	<u>\$ 650</u>	<u>\$ -0-</u>	<u>\$ 67,860</u>	<u>\$ 57,677</u>	<u>\$ 10,183</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 issue a publicly available financial report that can be obtained at http://trs.illinois.gov/pubs/cafr:htmj; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675.

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, 2017, was 9.4 percent of creditable earnings. On July 1, 2016, the rate dropped to 9.0 percent of pay due to the expiration of the Early Retirement Option (ERO). 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, 2017, 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 \$396,210 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2017, were \$3,019, and are deferred because they were paid after the June 30, 2016 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, 2017, the employer pension contribution was 38.54 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2017, 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, 2016 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 program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2017, the employer paid \$-0- to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2017, 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, 2017, 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	\$ 60,089
State's proportionate share of the net pension liability	
associated with the employer	 4,034,475
Total	\$ 4,094,564

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, the rolled forward to June 30, 2016. 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, 2016, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2016, the employer's proportion was 0.0000761235 percent, which was a decrease of 0.0000039811 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the employer recognized pension expense of \$396,210 and revenue of \$396,210 for support provided by the state. At June 30, 2017, the employer 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 experience		444	\$	41
Net difference between projected and actual earning on pension plan investments	S	1 600		-0-
Changes of assumptions		1,698 5,161		-0-
Changes in proportion and differences between		-,		•
employer contributions and proportionate share of contributions		-0-		7.885
Employer contributions subsequent to the		-0-		7,000
measurement date	_	-0-		-0-
Total	<u>\$</u>	7,303	<u>\$</u>	7,926

\$(623) reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2018	\$ (920)
2019	\$ (920)
2020	\$ (167)
2021	\$1,235
2022	\$ 149

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	varies by amount of service credit
Investment rate of return	7.50 percent, net of pension plan investment expense,
	including inflation

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

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.50 percent to 7.0 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis, which increased retirement rates, improved mortality assumptions, and made other changes.

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

	Target	Long-Term Expected
Asset Class	Allocation	Real Rate of Return
U.S. equities large cap	14.4%	6.94%
U.S. equities small/mid cap	3.6	8.09
International equities developed	14.4	7,46
Emerging market equities	3.6	10.15
U.S. bonds core	10.7	2.44
International debt developed	5.3	1.70
Real estate	15.0	5.44
Commodities (real return)	11.0	4.28
Hedge funds (absolute return)	8.0	4.16
Private equity	14.0	10.63
Total	100%	ı

Discount Rate

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

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

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

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 6.83 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 (5.83 percent) or 1 percentage point higher (7.83 percent) than the current rate.

	1% Decrease (5.83%)	Current Discount Rate (6.83%)	1% Increase (7.83%)
Employer's proportionate share of the net pension liability	\$ 73,491	\$ 60,089	\$ 49,143

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2016 is available in the separately issued TRS Comprehensive Annual Financial Report.

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY Teachers' Retirement System of the State of Illinois.

(Dollar amounts in thousands)

Employer's proportion of the net pension liability	FY16* .0000761235	FY15* .0000801046	FY14* .0000949792
Employer's proportionate share of the net pension liability	\$ 60,089	\$ 52,477	\$ 57,803
State's proportionate share of the net pension liability			,
associated with the Employer	<u>4,034,475</u>	3,182,716	2,944,967
Total	\$ 4,094,564	\$ 3,235,193	\$ 3,002,770
Employer's covered-employee payroll	\$ 520,505	\$ 508,358	\$ 491,511
Employer's proportionate share of the net pension liability	·	,	
as a percentage of its covered-employee payroll	11.54%	10.32%	16.37%
Plan fiduciary net position as a percentage of the total			
pension liability	36.4%	41.5%	43.0%
the state of the s			

^{*}The amounts presented were determined as of the prior fiscal year end.

SCHEDULE OF EMPLOYER CONTRIBUTIONS Teachers' Retirement System of the State of Illinois (Dollar amounts in thousands)

	FY16	FY15	FY14	
Statutorily-required contribution	\$ 49,864	\$ 50,734	\$ 49,053	
Contributions in relation to the statutorily-required contribution	48,803	50,734	49,053	
Contribution deficiency (excess)	\$ 1,061	\$ -0-	\$ -0-	
Employer's covered-employee payroll	\$ 520,505	\$ 508,358	\$ 491,511	
Contributions as a percentage of covered-employee payroll	9.58%	9.98%	9.98%	

The information in both schedules will accumulate until a full 10 year trend is presented as required by Statement No. 68.

Notes to Required Supplementary Information

Changes of assumptions

For the 2016 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.5 percent, including an inflation rate of 3.0 percent and a real return of 4.5 percent. However, salary increases were assumed to vary by age.

(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. 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 1.12 percent of pay during the year ended June 30, 2017. State of Illinois contributions were \$5,830, 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 0.84 percent during the year ended June 30, 2017. For the year ended June
 30, 2017, the employer paid \$4,372 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 2016 was 9.50 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 employer's contributions to the plan for the year ended June 30, 2017 were \$8,509.

Employee membership data related to the Plan, as of December 31, 2016 was as follows:

Retirees and beneficiaries currently receiving benefits	1
Terminated employees entitled to but not year receiving	
benefits	2
Active plan members	
•	3
	6

For the year ended June 30, 2017, the Cooperative's total payroll for all employees was \$592,687. Total covered payroll was \$81,223. 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, 2017, the employer reported a liability of \$44,143 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, 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, 2017, the Cooperative recognized pension expense of \$4,811. At June 30, 2017, 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	\$ 16,141	\$ 6,192
Change of assumptions	4,466	-0-
Net difference between projected and		
actual earnings on Plan investments	10,469	-0-
Changes in proportion and differences	,	
between Cooperative contributions and		
proportionate share of contributions	- 0-	-0-
Cooperative contributions subsequent to the	•	
measurement date	-0-	
Total	<u>\$ 31,076</u>	<u>\$ 6,192</u>

\$24,884 reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ending June 30,

2017	\$ 5,498
2018	5,497
2019	5,060
2020	2,558
2021	2,036
Thereafter	4,235

Actuarial Assumptions

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.75%
Salary increases	3.75% to 14.50%, including inflation
Investment rate of return	7.5%, net of Plan investment including inflation

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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 2012). 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 2012). 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%	\$ 92,059
Current discount rate	7.50%	44,143
1% increase	8.50%	6,473

(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 2017 in all funds, except the Education Fund which over-expended it's budget by \$286,521.

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. <u>USE OF ESTIMATES</u>

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.

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, 2017.

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 Employer, 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 employer, 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 employer has several revenue sources received within different funds that also fall into these categories:
 - 1. State Grants proceeds from state grants and the related expenditures have been included in the Education Fund. At June 30, 2017, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.
 - Federal Grants proceeds from federal grants and the related expenditures have been included
 in the Education Fund. At June 30, 2017, 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	398,878
Operations & Maintenance	0	0	0	0	15,962
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	398,878
Operations & Maintenance	0	15,962
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.