### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

(Christian County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2017

Due to ROE on Friday, October 14th Due to ISBE on Tuesday, November 16th SDAJA17 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

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School District/Joint Agreement Number: 03-071-0740-24		ACCRUAL	Name of Auditing Firm: LMHN, Ltd.	the first state of the first sta
County Name: Christian			Name of Audit Manager. M. Adam Mathias CDA DES CVA	DES CVA
Name of School District/Joint Agreement South Fork Community Unit School District No. 14			Address: 900 N. Webster Street	
Address: 550 Prairie Street - P.O. Box 20	<u>Submit e</u>	Filing <u>Status;</u> <u>Submit electronic AFR directly to ISBE</u>	City: Taylorville	State; Zip Code:
City. Kincaid	3	Click on the Link to Submit:	Phone Number: 217-824-9661	rmber. 7-824-241!
Email Address: rgraham@southforkschools.com		Send ISBE a File	IL License Number (9 digit): 066-003847	Expiration Date: 11/30/2018
	0		Email Address: imhnchas@yahoo.com	
Annual Financial Report Two of Auditor's Report Issued:		Single Audit Status:		
x Qualified Unqualified x Adverse Disclaimer	YES X NO Ara Fade YES NO Is all Siry YES X NO Were an	NO Are Federal expenditures greater than \$750,000? NO is all Single Audit Information completed and attached? NO Were any financial statement or federal award findings issued?		
X Reviewed by District Superintendent/Administrator	Reviewed to Name of Township:	Reviewed by Township Treasurer (Cook County anly) Township:	Reviews	Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Ron Graham	Township Treasurer Name (type or print)	orint)	Regional Superintendent/Cook (SC Name (Type or Print):	ISC Name (Type or Print):
Email Address: rgraham@southforkschools.com	Email Address:		Email Address:	
Telephone: Fax Number; 217-237-4333 x222 217-2245	Telephone:	Fax Number.	Telephone:	Fax Number:
٤	Signature & Date:		Signature & Date:	
<ul> <li>This form is based on 23 illinois Administrative Code 100, Subtitle A, Chapter I, Subcitis</li> <li>ISBE Form SD50-35/JA50-60 (05/17)</li> </ul>	hapter C (Part 100).	This form is based on 23 Illinois A In some instances, use of open at	This form is based on 23 Illinois Administrative Code, Subtitie A, Chapter I, Subchepter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative or administra	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 starute or administrative rule.

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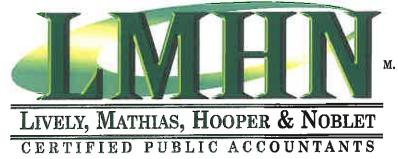
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RICHARD K. HOOPER, CFA

IRIS N. NOBLET-CRITES, CPA

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education South Fork Community Unit School District No. 14 Kincaid, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting and financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education described in Note 1; this includes determining that the modified cash basis of accounting and financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes assessing the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

MEMBERS AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • ILLINOIS CPA SOCIETY
NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by South Fork Community Unit School District No. 14, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education.

The effects on the financial statements of the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of South Fork Community Unit School District No. 14 as of June 30, 2017, or changes in financial position for the fiscal year then ended.

### Basis for Qualified Opinion on Regulatory Basis of Accounting

Management has omitted disclosures required by Governmental Accounting Standards Board Statement 45, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. The amount by which this disclosure would affect the financial statements is not reasonably determinable.

### Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Regulator Basis of Accounting" paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of South Fork Community Unit School District No. 14 as of June 30, 2017, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### Other Matters

### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise South Fork Community Unit School District No. 14's basic financial statements. The other information relative to the Illinois Municipal Retirement Fund and Teachers' Retirement System on pages 49 through 51, the supplementary schedules on pages 52 through 55, the statistical section on pages 56 through 58, and the other schedules and itemizations section on pages 59 through 67 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information, except for the other information relative to the Illinois Municipal Retirement Fund and Teachers' Retirement System on pages 49 through 51 and the average daily attendance figure, included in the computation of operating expense per pupil on page 57 and per capita tuition charges on page 58, is the responsibility of management and has been derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures performed in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The information on pages 57 through 58 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The administrative cost worksheet on page 66 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The report on shared services or outsourcing on page 67 contains unaudited information concerning prior, current, and future year expenditures which was provided by the District. The other information relative to the Illinois Municipal Retirement Fund and Teachers' Retirement System on pages 49 through 51 and the average daily attendance figure, included in the computation of operating expense per pupil on page 57 and per capita tuition charges on page 58, have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated September 20, 2017, on our consideration of South Fork Community Unit School District No. 14's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering South Fork Community Unit School District No. 14's internal control over financial reporting and compliance.

LMHN, LTD.

LMHN, Ltd.
Certified Public Accountants
Taylorville, Illinois

September 20, 2017

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### 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

To the Board of Education South Fork Community Unit School District No. 14 Kincaid, Illinois

We have audited, in accordance with the 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 South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 20, 2017. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, except for the effects of 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 financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a 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 South Fork Community Unit School District No. 14's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 South Fork Community Unit School District No. 14's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 that testing, and not to provide an opinion on the effectiveness of the district's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the district's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 20, 2017

# The accompanying notes are an integral part of these financial statements.

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

Page 5

Committee   Comm	T	*	ω	٥	۵	ш	ц	٢	-	-		
Comparing State   Comparing	-			(10)	(20)	(30)	(40)	050	(60)	- 102	٦ (١٥)	¥
Character   Abbettry (see)   Character		ASSETS (Enter Whole Dollars)	Acct.	Educational	Operations &	Dabt Services	Transportation	Municipal		(0)	(90)	(90) Fire Prevention &
Case	ν m	CHREENT ASS-TS (190)			Mantenance			Security	capida Ligação	WORKING CASE	בסו	Safety
Principle	4	Cash (Accounts 111 through 115) 1		481.571	78 694	42 155	050 040	.04.040	100 000			
The filter fil	5	Investments	120		3	3	740,007	610,40	172,205	42,147	13,278	28,197
Internal Reconsisted Secretaria	9	Taxes Receivable	130							282,113		
Interpretational Accordance   150	-	Interfund Receivables	140							ĺ		,
1900   Provided lane	œ	Intergovernmental Accounts Receivable	150									
Transcription   Transcriptio	6	Other Receivables	160							İ		
Proposition	10	Invertory	170							ĺ		
Chief Claract Asset Paces   Sept.   Chief Claract Asset Paces   Chief Claract Asset	Ξ	Prepaid Items	180									
Triangle	12	Other Current Assets (Describe & Itemize)	190					unt seri	de mante. desaper	Ŧ		
March A Assett P (500)   March A Mar	3	Total Current Assets		481,571	76,691	42.155	253.842	64 813	172 20K	324 260	070 64	100 400
Worker of Avi & Heistrickel Treesures         20           Building in proceedings         200           Building in proceedings         200           Building in proceedings         200           Control Control Library         200           Amount A working to be Provided to Payment on Long-Trees Date 1         200           Amount A building in Treesures         200           Amount A working between Long-Trees Date 1         200           Control Control Library Account Payment on Long-Trees Date 1         200           Control Control Library Account Payment Pa	14								W2,211	007,400	13,270	/BL'97
Land Ballating witn properties 200 Sile frepromental & finish ballation of control of particular series of control of particul	15		210									
Public State   Publ	16	Land	220									
Continue	17	Building & Bulkfing Improvements	230									
Construction In Progress         250           Construction In Progress         250           Amount Available in Dated Service Funds         360           Amount Available in Dated Service Funds         360           Amount Available in Dated Service Funds         360           CONTRACT Libral Libra	2	Site improvements & inhastructure	240									
Accordate Agency	2	Capitalized Equipment	250									
Amount a beaution in back Service Funds Amount to be Provided for Payment on Long-Team Dabet Second Total Capital Assess  Total Capital Balance  Total Capit	2	Construction in Progress	380									
Amount to be Provided for Payment on Long-Team Debt: 350  Charle Assess  CHRENT LABBI-TIES (400)  Infertural Payable  Charle Payable  Infertural Payable  A50  Charle Payable  Long-Team Count Payable  A50  Charle Payable  Long-Team Count Payable  A50  Charle Payable  Long-Team Count Payable  Long-Team Debt Pay	2	Amount Available in Debt Service Funds	340									
Color Capital Assess    Color Capital Capitals    Color Capitals    Co	3 18	Amount to be Provided for Payment on Long-Term Debt	350									
Comparison   Com	ş	Total Capital Assets										
Interford Degations   140	24											
Intergrovertrmental Apocurits Payable   420	25	_	410									
Other Pagelies         Contracte Pagelies         430         Contracted Pagelies         440           Long-Tempelies & Brandits Payable         470	8	Intergovernmental Accounts Payable	420			1						,
Combacts Payable         440         Combacts Payable         440         44	72	Other Payables	430			-					1	
Lons Payable         450 <t< td=""><td>28</td><td>Contracts Payable</td><td>440</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2</td></t<>	28	Contracts Payable	440									2
Salarios & Benefits Payable         470           Payrol Deductions & Writzholdings         480           Defended Revenues & Other Current Labilities         480           Defended Revenues & Other Current Labilities         480           Defended Revenues & Other Current Labilities         0         0         0         0         0           LONG-TERM Labilities         1000-TERM Constraint Labilities         0         0         0         0         0         0           LONG-TERM Labilities         1000-TERM Constraint Labilities         1000-TERM Constraint Labilities         0	8	Loans Payable	480									
Payrol Deductions & Writhvoldings         480           Defended Revenues & Other Current Labilities         480           Due to Activity Fund Organizations         480           Total Current Labilities         0         0         0         0         0         0           LONG-TRISKI LIABILITIES (Both)         511         714         714         714         714         714         714         714         714         72.331         730         730         745/571         76,571         76,581         42,155         253,842         64,613         712.205         334,260         13,278           Investment in General Flood Assets         Total Labilities and Fund Balance         730         461,571         76,581         42,155         253,842         64,613         172,205         334,260         13,278	8	Salaries & Benefits Payable	470		3							
Deformed Revenues & Other Current Labilities         480         0<	31	Payroll Deductions & Withholdings	480									
Due to Activity Fund Organizations         493         0	32	_,	480									
Total Current Labilities         0 <td>8</td> <td>_</td> <td>493</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	8	_	493									
Long-Tested Libelities         122,331           Long-Tested Libelities         714         72,331           Total Long-Term Debt Payable (General Obligation, Revenue, Other)         511         714           Reserved Fund Balance         730         461,571         76,691         42,155         253,842         64,613         49,874         334,260         13,278           Investment in General Fixed Assets         Total Liabilities and Fund Balance         76,691         42,155         253,842         64,613         172,205         334,260         13,278	¥	Total Current Labilities		0	0	0	0	C	c	c	c	
Long-Term Debt Payable (General Obligation, Revenue, Other)         511         Total Long-Term Labilities           Total Long-Term Labilities         714         122,331           Reserved Fund Balance         730         461,571         76,691         42,155         253,842         64,613         49,874         334,260         13,278           Investment in General Fixed Assets         Total Labilities and Fund Balance         461,571         76,691         42,155         253,842         64,613         172,205         334,260         13,278	35									•		5
Total Long-Term Llabilities         714         72,331         72,331           Reserved Fund Balance         730         461,571         76,691         42,155         253,842         64,613         49,874         334,260         13,278           Investment in General Flood Asserts         Total Llabilities and Fund Balance         461,571         76,691         42,155         253,842         64,613         172,205         334,260         13,278	88		511									
Reserved Fund Balance         714         730         461,571         76,091         42,155         253,842         64,613         49,874         334,260         13,278           Investment in General Fixed Assets         Total Liabilities and Fund Balance         461,571         76,691         42,155         253,842         64,613         172,205         334,260         13,278	37	Tofal Long-Term Llabilities	İ									
Unreserved Fund Balance         730         461,571         76,091         42,155         253,842         64,613         49,874         334,260         13,278           Investment in General Expandance         Total Labilities and Fund Balance         461,571         76,691         42,155         253,842         64,613         172,205         334,260         13,278	8		714						122 331			
Investment in General Flood Assets Total Labilities and Fund Balance 461,571 76,681 42,155 253,842 64,613 172,205 334,260 13,778	8	- ;	730	461,571	76,691	42,155	253.842		49.874	334 260	49 970	100
1 rotal Labbilities and Fund Balance 461,571 76,691 42,155 253,842 64,613 172,205 334,260 13,778	₽;	도								no si kon	13,210	/SL'97
	7			461,571	76,691	42,155	253,842		172,205		13 278	28 197

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

ŀ	¥	8	_	M	Z
-	ASSETS			Account	Account Groups
7	(Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
ന	CURRENT ASSETS (109)				
4	Cash (Accounts 111 through 115)	Ī	71 899		
ß	Investments	120	<u>l</u> .		
9	Taxes Receivable	8			
7	Inferfund Receivables	140			
8	Infargovernmental Accounts Receivable	55			
6	Other Receivables	. 5			
10	Inventory	170			
11	Prepaid Items	\$			
12	Other Current Assets (Describe & Itemize)	56			
13	Total Current Assets		71.898		
4	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	240			
16	Land	220		28 500	
17	Building & Building Improvements	230		3 986 005	
9	Site improvements & Infrastructure	240		24.084	
9	Capitalized Equipment	250		686.440	
৪	Construction in Progress	280		-	
지	Amount Available in Debt Service Funds	340			42.155
N	Amount to be Provided for Payment on Long-Term Debt	350			1,292,845
ब	Total Capital Assets			4,725,029	1,335,000
24	CURRENT LIABRITIES (400)				
25	Interfund Payables	410			
28	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
88	Contracts Payable	440			
29	Loans Payable	460			
ဗ္ဗ	Salaries & Berrefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	480			
33	Due to Activity Fund Organizations	483	71 899		
8	Total Current Liabilities		71 899		
35	LONG-TERM LIABILITIES (600)				
38	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1 335 000
37	Total Long-Term Liabilities				1.335 000
38	Reserved Fund Balance	714			ann'ann'
8	Unreserved Fund Balance	82			
6	Investment in General Fixed Assets			4.725.029	
4	Total Liabilities and Fund Balance		71.899	4.725.029	1335 000

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

	A	6		-							
-			300	1967			9	=	-	-	¥
Ŀ	Description		(ar)	(Z)	Ĉ.	(40)	(20)	(09)	(70)	(08)	(06)
2	(Enter Whole Dollars)	Acot #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEPTRARIVENUES	i					Security				ì
4	LOCAL SOURCES	1000	550 348	89 957	130 882	PE ED	04.000	470.004			
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO	2000			200	Coming	200	PUB'UCI	8L7'0	18,08.	10,295
٥	ANOTHER DISTRICT		ο.	0		0					
0 1		3000	1,686,145	31,000	2,000	51,635	8,550	•	0	30,300	0
-	TELEFORM SOURCES	4000	350,824	0	•	0			0	0	0
°			2,587,317	120,957	141,862	117,166	93,483	150,904	6.218	66.041	10.295
6	Receipts/Revenues for "On Behalf" Payments 2	3998	432.719					44			
10			3,020,036	120,957	141.862	117.168	93.483	150 and	8248	66 041	10.00
11	CACBURGEMENTS/EXPENDITURES							Ton'ng	2.4.	10.00	C87'01
72	Instruction	1000	1 511 617								
13	Support Services	200	682 477	90		400 200	105,82	1000			
4		3000	1 1 1	DOC'OR	I	occ'nnL	30,00	122,829		65,093	7,176
15		900	245.065	> <	c	0 6	<b>3</b>	ľ			
16		Ç Ç	on'st	> 6	00007	) (	914	0			5
17			2 510 050	08 225	140.950	100 850		440		0	0
42			00000000	coc'os	008'041	0cc'm)	200	122,829		65,093	7,176
5 5	TANDUISEMENTS/EXPENDITURES FOR OU DENBIT Payments	4180	432,719	0	0	0		0		0	O
2			2,951,778	98,555	140,968	100,556	86,276	122,829		65.093	7,176
8											
₹	_		68,258	22,402	26	16,610	7 207	28,075	6,218	948	3,119
2	OTHER SOURCESUBES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARBOUS FUNDS										
24	Abolishment of the Working Cash Fund 12	7110									
25	Abatement of the Working Cash Fund 12	7110									
28	1	7120	manufacture on country of the second	and the state of		or areas				a mental term totaled from t	was automobile layers.
22	Transfer Among Funds		The second second			AL RESIDENCE AND ADDRESS OF THE PARTY OF THE					
28		7140									
58		7150									
	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds	7160									
္က	_										
		7170									
듄	Ų										
띯	SALE OF BONDS (7260)										
8	Principal on Bonds Sold	7210									
发		7220									
35	Accrued Interest on Bonds Sold	7230		The state of the s	Partitive de proprieta de la constitución de la con	Properties and Properties and Property		The second secon	market of the second		
	į	7300				dyn dynaman				April of the state	1 Mondalphia
2	_	7400									
88	9	7500			0						
38		2600			(6						
6		7700			C						
4		7800						c			
42	:	7800						,			
43	Other Sources Not Classified Elsewhere	7990	28,076				depend to the				***************************************
\$	Total Other Sources of Funds	1	28,076	0				CHIMENT COLOR DECISION	- W	The state of the s	Martin marrager mander
									>	>	0

The accompanying notes are an integral part of these financial statements.

Print Date: 977/2017 03-011-0140-24\_AFR17.xlsm

# 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

	c	20	ပ	٥	ш	ш	ď		-		
			(10)	(20)	(30)	(40)	1601	1087		3	¥
Particul LUES of Fulfolds (1999)   Particul LUES of Fulfolds (1994)   Particul LUES	Description (Enter Whole Dollars)	Acc		Operations &			Municipal	(na)	(40)	(80)	(06)
Page National Transfer (Street)   Page 1900   Page 1		**	-	Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Worldng Cash	Tort	Fire Prevention & Safety
Transfer of violation of the Winding Carlo (1994)   11   11   11   11   11   11   11	0		3								
Transition and continued or devication and a properties of the continued		•									
Trunche of Network (1982)   1982		811	0								
Transfer of features   1500   Tran		812	0								
Transfer for Capea   Per Prevention & Salary Tax & almost Processed to		813	•						<b>ə</b> †		
Transfer of Excess Page A Francisco & Standy Test & Internation County Industry (1992)   Transfer of Excess Page A Internation County Industry (1992)   Transfer of Excess Page A Internation County Industry (1992)   Transfer of Excess Page A Internation Produced to Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Internation Produced To Page A Inter		814	0								
Training to Dance Properties & Series   Teach Indeed   Teach			0					•			
Transferd for Server in the Transferd for Carbon Linease   1900   Tr		-						0			
Description of Excess Fine Fewerwhork & Safroy Broad in the few from Processes   Fine Fewerwhork & Safroy Broad   Fine Fine Fine Fine Fine Fine Fine Fine			0								
The Control Microbia of Capital Lisease		-									0
Town Photogration on Capital Leases   5410   Control Photogration on Capital Leases   5420   Control Photogration on Capital Leases   5420   Control Photogration on Capital Leases   5420   Control Photogration   5420   Control Leases   5420   C			0								
Control Membrane Project to Project Leaves   9400		28									0
Other Revenues Pediged to Pay Principal on Capital Leases 6400  Trave Belances Travellere Pediged to Pay Principal on Capital Leases 6500  Trave Belances Travellere Pediged to Pay Principal on Capital Leases 6500  Travel Belances Travellere Pediged to Pay Principal on Capital Leases 6500  Travel Pediged to Pay Principal on Revenue Bonds 6500  Travel Pediged to Pay Principal on Revenue Bonds 6500  Travellere Pediged to Pay Principal on Revenue Bonds 6500  Travellere Pediged to Pay Principal on Revenue Bonds 6500  Travellere Pediged to Pay Invest on Capital Leases 6500  Travellere Pediged to Pay Invest on Capital Leases 6500  Travellere Pediged to Pay Invest on Capital Leases 6500  Travellere Pediged to Pay Invest on Revenue Bonds 6500  Travellere Pediged to Pay Invest on Revenue Bonds 6500  Travellere Pediged to Pay Invest on Revenue Bonds 6500  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Pediged to Pay Invest on Revenue Bonds 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Ded Service Fund to Pay Principal on ISBE Loans 6700  Travellere Pediged to Pay Invest on ISBE Loans 6700  Travellere Pediged to Pay Invest on ISBE Loans 6700  Travellere Pediged to Pay Invest on ISBE Loans 6700  Travellere Pediged to Pay Invest on ISBE Loans 6700  Travellere Pediged to Pay Invest on ISBE Loans 6700  Travellere Pediged to Pay Inve			0								
Furth Batheres Treatlets Pringlet to Pay Frincipal on Capital Leases   9440		Ť	0								
Course   Productor   Program   Published   Leasures   6500		T									
Grant Reforementaries Pelagod to Pay Intervent on Capital Leases   850		Ť									
The Revenues Prolege to Pay Interest on Capital Lesses   6500     The Revenues Prolege to Pay Interest on Capital Lesses   6500     The Revenues Prolege to Pay Interest on Capital Lesses   6500     The Revenues Prolege to Pay Interest on Revenue Bonds   6500     The Revenues Prolege to Pay Interest on Revenue Bonds   6500     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest on Revenue Bonds   6770     The Revenues Prolege to Pay Interest   6770     The Revenues Revenues   6770     The Revenues   6770   6770     The Revenues   6770   6770     The Revenues   6770   6770   6770     The Revenues   6770   6770   6770     The Revenues   6770   6770   6770   6770     The Revenues   6770   6770   6770   6770   6770     The Revenues   6770   6770   6770	n		0								
Turdo Balance Transfer Pedaged to Pay Incident Leases   8540     Turdo Balance Transfer Pedaged to Pay Incident Leases   8540     Cantal Plantopul on Progression Plantopul on Revenue Bonds   8520     Cantal Plantopul on Principal on Revenue Bonds   8520     Cantal Revenues Plantopul on Principal on Revenue Bonds   8520     These Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenue Bonds   8720     The Revenues Pedaged to Pay Incident Revenues Bonds   8720     The Revenues Pedaged to Pay Incident Revenues Bonds   8720     The Revenues Pedaged to Pay Incident Revenues Revenue Bonds   8720     The Revenues Revenu		T	0								
Towns Pulpolged to Pay Principal on Revierue Bords         6910           Clear Self-Michal Entrangement Pulpolged to Pay Principal on Revierue Bords         6920           Fund Balance Transfers Pulgoged to Pay Principal on Revierue Bords         8720           Fund Balance Transfers Pulgoged to Pay Principal on Revierue Bords         8720           Other Revenues Placigad to Pay Interest on Revierue Bords         8730           Certifical Projects         8720           Other Revenues Placigad to Pay Interest on Revenue Bords         8730           Fund Balance Transfers Placigad to Pay Interest on Revenue Bords         8730           Carrier Revenues Placigad to Pay Interest on Revenue Bords         8730           Committed Revenues Placified to Pay Interest on Revenue Bords         8730           Fund Balance Transferred to Pay Interest on Revenue Bords         8730           Committed Revenues Placified to Pay Interest on Revenue Bords         8730           Committed Revenues Placified to Pay Interest on Revenue Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Place Annual Revenues Revenues Place Annual Revenues Rev		Ī									
Control Revenues Placigat to Pay Phrizolate Transfers Pacigat to Pay Phrizolate Transfers Pacigat to Pay Phrizolate Transfers Pacigat to Pay Phrizolate Transfers Placigat to Pay Phrizolate Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest on Revenue Bronds (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Balances Transfers Placigat to Pay Interest (270)   Control Bala		т	.0								
Performance Pleaged to Pay Principal on Revenue Bonds   890		Ħ									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds         6710           Grants/Relinbrementary Pledged to Pay Principal on Revenue Bonds         8710           Grants/Relinbrementary Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8720           Offer Revenues Pledged to Pay Interest on Revenue Bonds         8740           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8740           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8740           Grants/Relinbrementary Pledged to Pay Interest on Revenue Bonds         8820           On Park Revenues Pledged to Pay Interest on Revenue Bonds         8830           On Park Revenues Pledged to Pay Interest on Revenue Bonds         8840           Pand Balance Transfers Pledged to Pay Interest on Revenue Bonds         8840           On Pay Expressive Beanings         8840           Total Other Uses NOt Classified Esewhere         8890           Total Other Uses Not Classified Esewhere         8890           Total Other Uses Not Classified Esewhere         8890           Total Other Uses Not Classified Esewhere         8891           Expense of Funds         8894           Fund Balances - Increases (Paccipal Projects         8894           Fund Balances - Ling 3, 2017         72	ч	r									
Taxasa Pledged to Pay Interest on Reventue Bonds   5710		Bonds									
Grantlat/Relimburaements Pledged to Pay Interest on Revenue Bonds         6720           Other Revenues Pledged to Pay Interest on Revenue Bonds         6720           Fund ablance Transferred to Pay Printerest on Revenue Bonds         6720           Fund Balances Transferred to Pay for Capital Projects         6820           Grantlat/Reinbursenment Pledged to Pay for Capital Projects         6820           Character Strains Pledged to Pay for Capital Projects         6820           Character Strains Pledged to Pay for Capital Projects         6820           Character Strains Pledged to Pay for Capital Projects         6840           Fund Balance Transferred to Pay Principal on ISBE Loans         6890         0         0         0         0           Trainfact Uses of Funds         6890         0         0         0         0         0         0           Total Other Uses of Funds         28,078         28,078         0         0         0         0           Excess of Receiptal/Revenues and Other Uses of Funds         384,334         22,402         884         16,610         7,207         28,075         6,218         948           Fund Balances - Linra Balances - Linrases (Dacresses)         387,237         64,289         41,281         237,232         57,408         144,130         328,042         12,230		Ħ	0								
Cither Revenues Pledged to Pay Interest on Revenue Bonds         6730           Fund Balance Transferred Leaving Service         8740           Fund Balance Transferred to Pay Interest on Revenue Bonds         8740           Fund Balance Transferred to Pay for Capital Projects         8810           Grants/Reinburson Transferred to Pay for Capital Projects         8820           Cither Revenues Pledged to Pay for Capital Projects         8840           Fund Balance Transferred beloged to Pay for Capital Projects         8840           Fund Balance Transferred beloged to Pay for Capital Projects         8840           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8840           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8890         0         0         0           Other Uses of Funds         Character Charac											
Fund Balances Transferred to Pay Intarests Pledged to Pay Interest on Revenue Bonds         6740           Taxee Transferred to Pay for Capital Projects         8810           Gmante/Reimbursaments Pledged to Pay for Capital Projects         8820           Chiral Classified Elsewhere         8840           Chiral Classified Elsewhere         8890           Total Other Uses of Funds         28,076           Total Other Uses of Funds         0           Total Other Uses of Funds         94,334           Fund Balances - July 1, 2016         7,207           ExpenditioeaDistrianment and Other Uses of Funds         367,237           Fund Balances - Juny 1, 2016         7,207           Other Classified Elsewhere         6,218           Fund Balances - Juny 1, 2016         0           Cheed Classified Elsewhere         387,237           Fund Balances - Juny 1, 2016         0           Other Classified Elsewhere         6,218           Fund Balances - Juny 3, 2017         28,075           Fund Balances - Juny 3, 2017         28,075           Fund Balances - Juny 3, 2017         28,075           Fund Balances - Juny 30, 2017         28,075           Fund Balances - Juny 30, 2017         28,075		П	Ö								
Taxee Thensterred to Pay for Capital Projects   8810   Second		Ħ	0								
Grænte Reimbursements Pledged to Pay for Capital Projects         9820           Cubre Revenues Pledged to Pay for Capital Projects         9830           Fund Balance Transfers Pledged to Pay for Capital Projects         9840           Fund Balance Transfers Pledged to Pay for Capital Projects         9840           Fund Balance Transfers Pledged to Pay for Capital Projects         9840           Total Child Control Capital Projects         9890         0         0         0           Other Uses of Funds         9890         0         0         0         0         0           Excess of Recapital Revenues and Other Sources of Funds         984,334         22,402         894         16,610         7,207         28,075         6,218         948           Changes in Fund Balances - July 1, 2016         984,334         22,402         894         41,261         237,232         57,409         144,130         328,042         12,330           Fund Balances - July 1, 2016         984,334         22,402         894         41,261         237,232         57,409         144,130         328,042         12,330           Fund Balances - July 1, 2016         984,334         18,610         7,207         28,075         98           Changes of Funds         984,334         12,61         237,409		881									
Other Revenues Piedged to Pay for Capital Projects         9830           Fund Balance Transfers Piedged to Pay for Capital Projects         9840           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         9890           Other Uses Not Classified Elsewhere         9890           Other Uses Not Classified Elsewhere         9890         0		. 882	0								
Fund Balances Transfers Pledged to Pay For Capital Projects         8840         Part Median Projects         8840         Part Median Projects         8840         Part Median Projects         Part Median Projec		883	0								
Transfer to Debt Service Fund to Debt Service Fund to Debt Service Fund to Debt Service Fund to Debt Service Fund to Debt Service Funds         690         0		1	0								
Other Uses Not Classified Elsewhere         6880.         0			0								
Total Other Uses of Funds         0 <td></td> <td>889</td> <td>ō</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		889	ō								
Total Other Sources/Uses of Funds  Excess of Receipts/Reviews and Other Sources/Uses of Funds  Expenditures/Distursments and Other Sources of Funds  Fund Balances - July 1, 2016  Fund Balances - July 1, 2016  Secribe Charges in Fund Balances - Increases (Decreases)  Fund Balances - June 30, 2017  Fund Balances - June 30, 2017			.0			•		d	•		
Excess of Receipts/Revénues and Other Sources of Funds (Over/Under)  Expenditures/Disbusements and Other Uses of Funds  Fund Balances - July 1, 2016  Other Changes in Fund Balances - Increases (Docreases)  Other Changes in Fund Balances - Increases (Docreases)  Other Changes in Fund Balances - Increases (Docreases)  Other Changes in Fund Balances - June 30, 2017  Fund Balances - June 30, 2017	Total Other Sources/Uses of Funds		26,076						<b>-</b>	<b>-</b>	0
Fund Balances - July 1, 2016  Fund Balances - July 1, 2016  367, 237  364, 289  41, 261  237, 232  57, 406  144, 130  328, 042  12, 330  72, 035  Fund Balances - June 30, 2017		ver/Under)	PEE 96						<b>&gt;</b> :	5	
Other Changes in Fund Balances - Increases (Dacreases) 41,201 231,232 57,408 144,130 328,042 12,330 (Describe & Itemize) 44,130 328,042 12,330 Fund Balances - June 30, 2017		Ī	786 786	l		OLO'GL		28,075	6,218	948	3,119
Fund Balanose - June 30, 2017			107			237,232		144,130	328,042	12,330	25,078
401.071 (6.69) 42.155 255 24.2 Ed 84.2			461,571	76.691	42.155	CAS 840	84 84	470 000			

# The accompanying notes are an integral part of these financial statements.

Printed Date: 9/7/2017 03-011-0140-24\_AFR17.xlsm

# STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 39, 2017

Рада 9

Description		٥	٥	m	ட	O	I		-	7
Description		(10)	(20)	(30)	(40)	(20)	(80)	1020	1007	۷ (5
(Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capita	Working Cash	Tort	Firs Prevention
RECEPTS/REVENUES FROM LOCAL SOURCES (1000)	8									
4 AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5 Designated Purposes Levies (1110-1120) 7		458 205	80 805	490 506	000					
6 Leasing Purposes Lavy	1130	3.808			ego'oc	#6.1Z		5,064	35,678	10,196
7 Special Education Purposes Lavy	1140	11 133								
_	1150					200				
	1160					20,388				
10 Summer School Purposes Levy	1170									
	1180									
12 Total Ad Valorem Taxes Levied By Dietrict		473,146	89,605	139.596	56.595	41 982	c	790 1	000	
13 PAYMENTS IN LIEU OF TAXES	1200				200	Yoe'IL		#80°C	39,6/8	10,196
14 Mobile Home Privilege Tax	1240									
15 Payments from Local Housing Authorities	1220		terropeope the terropeope	***************************************	the strayers a second					
16 Comorate Personal Property Rentscement Taylor	33	000 01	eraneman piper a a		and the statement of the second second	transact, teach and management Ventral	***************************************	The state of the s	Marie Physics Street	
<u>.</u>	1290	non'al	THE LEWIS CO., LANSING, SPECIAL PROPERTY AND ADDRESS OF THE PERSONS ASSESSED.			42,755	The state of the s			
18 Total Payments in Leu of Taxes	],	10,000	•			- C		1		
18 TUITION	1300				<b>3</b>	42,730		0	Ö	0
20 Regular - Tuition from Pupils or Parents (In State)	1344									
21 Regular - Tuttion from Other Districts (in State)	1312									
22 Regular - Tuition from Other Bources (in State)	1313	3								
1	1314									
Summer Sch - Tuffion from Pupils or Parents (in State)	1321									
	1322									
Summer Sch - Tuftion from Other Sources (in State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)										
Ì	1331									
	1332									
24 CTE Trible Control Courses (in State)	1333	-								
1	1334									
	1341	,								
34 Special Ed - Tuttion from Other Sources (In State)	1343	·								
35 Special Ed - Tultion from Other Sources (Out of State)	346									
36 Adult - Tuitlon from Pupils or Parents (In State)	1351									
37 Adult - Tuitlon from Other Districts (In State)	1352	different								
	1353	40000								
39 Adult - Tuition from Other Sources (Out of State)	1354									
40 Total Tuition	•	Ć								
41 TRANSPORTATION PEES	1460									
42 Regular - Transp Fees from Pupils or Parents (in State)	1411									
43 Regular - Transp Fees from Other Districts (In State)	1412									
44 Regular - Transp Fees from Other Sources (in State)	1413									
45 Regular - Transp Fees from Co-cumoular Activities (In State)	1415									
46 Regular Transp Fees from Other Sources (Out of State)	1416									
	1421									
48 Summer Sch - Transp. Fees from Other Districts (in State)	1422									

274 286 947 196 274 286 947 196 274 286 947 196	7	Ę	B	ပ	۵	ш	ц	c	-			
Control of the cont	-		-	(10)	(20)	1301		9	Ξ		ر ا	¥
		Description			(00)	(ne)	(6)	(09)	(60)	(02)	(80)	(06)
Contract bits   Transit	~	(Enter Whole Dollars)	Acct *	Educational	Operations &	Debt Services	Transportation	Municipal Retirement/	Capital Projecte	Montelan		Fire Prevention
Cold   Transit   Cold	<b>\$</b>	Summer Sch - Transp. Fees from Other Sources (In State)					and desired to address to the same of	Social Security	manfor i mudio	San Silving	101	& Safety
Control of the cont	2	Summor Scil Transp. Fees from Other Sources (Out of State)					services in the specialist					
City   Transportation   City	2	ı	1431									
Client   C	8	-	1432									
	3	and a	1433									
Second Ed. 1972   Second Ed.	8	į	\$				the demand profits spring that					
Part   Transport of the following part   Transport   Trans	ខ្ល	į,	1441									
1,124   1,12	8	į	1442									
Main   Figure   Principal	'n		1443									
Add   Timps feet from Other Decision (Chical States)   1467   1	8		<u>‡</u>			8	man designations of the same					
Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1468  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each color charter (in first) 1469  Add. Times for each charter (in first) 1469  Add. Time	8		1451				with the second section of the second					
Add. Time price from Circle States (1) States)         455           Add. Time price from Circle States (1) States)         455           Lose and Circle States (1) States)         455           Lose and Circle States (1) States)         456         274         256           Lose and Circle States (1)	8	Adult - Transp Fees from Other Districts (in State)	1452									
And all Transportation from the distance (Out of Rigid)         (46)	61	Adult - Transp Fees from Other Sources (in State)	4463				1000					
Total Transposition Plane   Total Transposition Plane	62	Ang	Ť									
Second color of the feature of the	63		<b>5</b> .			k						
Control Character State   Control Characte	T						0					
Total Earle of Investments   1509	2		1500	10								
Calin Class and investments   Calin Class and investments   Calin Class and investments   Calin Class and investments   Calin Class and Class an	9		1540	1 200								
Total Entraings on Investments   1,056   274   256   347   154   623	99		1820		i i		144	196		1,154	88	
Propose Service	87	!	7	1080	724		de la constantina della consta	and the second	,			
Sales to Pupils - Lunch         1611         3,878           Sales to Pupils - Durch         1612         3,878           Sales to Pupils - Other (Describe & Itemize)         1614         3,878           Sales to Pupils - Other (Describe & Itemize)         1620         3,878           Other Foot Service         1700         3,878           DISSTRICTISCHOOL ACTIVITY INCOME         1711         8,817           Admissions - Athetic         1711         8,817           Admissions - Other (Describe & Itemize)         1720         3,731           Feas         1720         3,731           Admissions - Other (Describe & Itemize)         1720         3,731           Feas         1720         3,731           Admissions - Other (Describe & Itemize)         1730         3,731           Feas         1720         3,731           Feat Describe & Itemize)         1811         9,260           Retrials - Regular Textbooks         Itemize)         1811           Retrials - Multi-Confinuing Education Textbooks         1822           Sales - Adult/Confinuing Education Textbooks         1822           Sales - Adult/Confinuing Education Textbooks         1822           Sales - Adult/Confinuing Education Textbooks         1822	89	6	4600	200	4/7		847	96		1,154	!	
Seles to Pupils - GreatMart   1611   3,878	18		3									
Sales to Pupils - Other (Describe & Hernize)   1612	3	Cotac to Dunits - Luncal	161	3.878								
Sales to Pupis - Other (Describe & Hemize)   1613	3	Cales to During A La Cales	1612									
Comparison of Total Food Service   Committee   Commi	3	Solotto Profit	1613									
Other Food Service (Describe & Itemize)   1620   1641   1641   1642   1642   1644	15	Sales to Publis - Other (Describe & Remize)	1614									
Total Food Service (Describe & Nemice)   1890   3,878	1	Ü	1620									
DESTRUCTOR CALLY   National Administrations - Athletic Administrators - Other (Describe & Itemize)   1710   8/817   1711   8/817	K	1	1690	4								
Admissions - Athletic	ı[			3,878		ï						
Admissions - Athebot  Admissions - Other (Describe & Itemize)  Total District/School Activity Revenue (Describe & Itemize)  Total District/School Activity Revenue (Describe & Itemize)  Text BOOK in COME  Rettals - Regular Textbooks  Rentals - Adult/Confauling Education Textbooks  Sales - Regular Textbooks  Rentals - Other (Describe & Itemize)  Sales - Regular Textbooks  Sales - Regular Textbooks  Sales - Regular Textbooks  Sales - Adult/Confauling Education Textbooks  Sales - A	9		1700									
Admissions - Other Chescribe & Itemize)  Fees  Book Store States  Chier District/School Activity Revenue (Discribe & Itemize)  Total District/School Activity Revenue (Discribe & Itemize)  Total District/School Activity Revenue (Discribe & Itemize)  TEXTBOOK INCOME  Rentals - Regular Textbooks  Rentals - Summer School Textbooks  Rentals - Adult/Confirming Education Textbooks  Sales - Summer School Textbooks  Sales - Summer School Textbooks  Sales - Adult/Confirming Education Tex	N	Admissions - Athletic	1711	2887								
Peess   Pees	<u></u>	Admissions - Other (Describe & Itemize)	1719		THE STREET PROPERTY OF STREET							
Book Store Sales	ହା	F805	1720	3 731	The second secon							
Total District/School Activity Revenue (Describe & Itamize)   1780   12,548   TEXTBOOK INCOME   1800   12,548   TEXTBOOK INCOME   1800   12,548   TEXTBOOK INCOME   1801	8	Book Store Sales	1730	5	Marrier manyething person manage							
Total District/School Activity Income   12,548   TEXTBOOK INCOME   1900   12,548   TEXTBOOK INCOME   1900   1911   9,260   Rentals - Requier Textbooks   1911   9,260   1913   Rentals - Adult/Contluing Education Textbooks   1913   1913   1913   1913   1914   1	핆		1780	The second secon	and the same							
Rentals - Regular Textbooks   1910   9,260	፴			12 548								
Rentals - Regular Textbooks Rentals - Summer School Textbooks Rentals - Summer School Textbooks Rentals - Adult/Confirming Education Textbooks Rentals - Other (Describe & Remize) Sales - Regular School Textbooks Sales - Regular School Textbooks Sales - Adult/Continuing Education Textbooks		P	1800									
Rentels Summer School Taxbooks Rentels - Summer School Taxbooks Rentels - Chief Continuing Education Textbooks Seles - Regular Textbooks Seles - Regular Textbooks Seles - Adult/Continuing Education Textbooks Seles - Adult/Continuing Seles - Adult/Seles - Adu	7		104	0								
Rentals - Adult/Contruing Education Textbooks   1613     Rentals - Other (Describe & Itemize)   1819     Sales - Regular Textbooks   1819     Sales - Regular Textbooks   1827     Sales - Adult/Confluing Education Textbooks   1823     Sales - Adult/Confluing Education Textbooks   1829     Other (Describe & Itemize)   1829     Other (Describe & Itemize)   1890     Total Textbook Recent   1900     Rentals   1910     Contributions and Donalitons from Private Sources   1900     Rentals   1910     Contributions and Donalitons from Private Sources   1900     Rentals   1910     Rent	S	Rentals - Summer School Taxhooks	5 5	097'8								
Rentals - Other (Describe & Itemize) Sales - Regular Textbooks Sales - Regular Textbooks Sales - AduthConfinuing Education Textbooks Sales - Other (Describe & Itemize) Other (Describe & Itemize) Total Textbook hoome OTHER REVENUE FROM LOCAL -COURCES Rentals Sales - Other (Describe & Itemize) Total Textbook hoome OTHER REVENUE FROM LOCAL -COURCES Rentals	g	Rentals - Adult/Continuing Education Textbooks	7101									
Sales - Regular Textbooks Sales - Summer School Textbooks Sales - Adult/Continuing Education Textbooks Sales - Adult/Continuing Education Textbooks Sales - Adult/Continuing Education Textbooks Sales - Chine (Describe & Hemize) 1829 Other (Describe & Hemize) 1880 Total Textbook Reome OTHER REVENUE FROM LOCAL COURCES Rentals 1900 Contributions and Donaldows from Private Sources	72	Rentals - Other (Describe & Kemize)	2 6									
Sales - Summer School Textbooks Sales - Adult/Confinuing Education Textbooks Sales - Adult/Confinuing Education Textbooks Sales - Chine (Describe & Hemize) 1829 Other (Describe & Hemize) 1880 Total Textbook Income OTHER REVENUE FROM LOCAL JOURCES 1990 Rentals 1990 Contributions and Donations from Private Sources	ထ္ထ	Sales - Regular Textbooks	4824									
Sales - AdutiContinuing Education Taxtbooks 1823 Sales - Other (Describe & Itemize) 1829 Other (Describe & Itemize) 1850 Total Taxtbook theome 1880 OTHER PLANDOR FROM LOCAL COURCES 1900 Rentals 1910 Contributions and Donations from Private Sources 1820	စ္တ	Sales - Summer School Textbooks	1833	* * * * * * * * * * * * * * * * * * * *								
Sales - Other (Describe & Itemize) Other (Describe & Itemize) Total Textbook Income OTHER REVENUE FROM LOCAL GOURCES Rentals Sentials 1910 Contributions and Donations from Private Sources	힖	Sales - Adult/Continuing Education Textbooks	1823									
Other (Describe & Itemize) Total Textbook Income OTHER REVENUE FROM LOCAL SOURCES Rentals Contributions and Donations from Private Sources	딞	Sales - Other (Describe & Nemize)	1829									
Total Textbook Income OTHER REVENUE FROM LOCAL GOURCES Rentals Contributions and Donations from Private Sources	82	Other (Describe & Itemize)	1800	NOTATE .								
OTHER REVENUE FROM LOCAL GOURCES 1900 Rentals 1910 Contributions and Donaillons from Private Sources 1920	ន		,	9.260								
Rentals 1910 Contributions and Donaillons from Private Sources 1820		OTHER REVENUE FROM LOCAL SOURCES	1800									
Contributions and Donations from Private Sources	8	Rentals	1010									
	핆	Contributions and Donations from Private Sources	1920	0 1/88								

The accompanying notes are an integral part of these financial statements.

STATEMEN	NT OF REI	VENUES	RECEIVED/REVENUES
FOR 1		AR ENDIN	IG JUNE 30, 2017

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-	Description		(10)	(20)	(30)	(40)	(09)	(60)	(70)	(80)	(08)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention
26	Impact Fees from Municipal or County Governments	1930		ter den een tegeneeuw at			Social Security	1/11/mm - mast std//4 direct	enter theresay,		& Sallety
86	Services Provided Other Districts	946	-			-					
S	Refund of Prior Years' Expenditures	1950	684			7.981					
冒	Payments of Surplus Moneys from TIF Districts	96	And the second s	Commence of the Commence of th			a an a same of the same of	actual approximations and approximation of the		· manufacturity programmes	
힐	Drivers' Education Fees	1970	986								
102	Proceeds from Vandors' Contracts	1980	Land and a second								
103	School Facility Occupation Tax Proceeds	1983						450 640			
2	Payment from Other Districts	1991			a to the lawsess of the			216,061			
9	Sale of Vocational Projects	1992									
100	Other Local Fees (Describe & Itemize)	1993	12 620								
107	Other Local Revenues (Describe & Harrize)	1888	16 983	82		40.7				Co other sees sees say seems	THE PARTY OF THE P
8	Total Other Revenue from Local Sources	1	40.448	200		80		450 545	10		
6	Total Receipts/Revenues from Local Sources	1000	550,348	89.957	139.862		84 933	150 904	5 27 C	0 26 744	0
-	FLOW-THROUGH RECEIPTS/REVENUES FROM							ton'on	975	3	C67'01
110	ONE DISTRICT TO ANOTHER DISTRICT (2009)										
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200	÷								
13	Other Flow-Through (Describe & Nemize)	2300	ı	Ī							
-	Total Flow-Through Receipts/Revenues from One District to	2000									
=	Another District		0	0		0	0				
10	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
=	UNRESTRICTED GRANTS-IN ALD (3001-3099)										
	General State Aid- Sec. 18-8 05	2008	4 540 070	000	ĺ						
2	General State Aid - Hold Hamless/Sundamental	3000	7/7'010'	OU, Le	000'š		8,550			30 300	
100	Reorganization Incentives (Accounts 3005-3021)	3005	M De de se assesses en	Offic saum or suchous	One crasses						
1	Other Unrestricted Grants-In-Aid from State Sources	3080	· · · · · · · · · · · · · · · · · · ·	# fr # 1				e manustrus, sopphism			A me and decreases Africa.
3 5	(Lescribe & Hemize)										
	Total Unrestricted Grants-In-Ald		1,548,272	31,000	2,000	0	8,550	0		30.300	0
	FESTIVICIED GROWN I STIMPHUL (STUD - 5900)										
2	SPECIAL EDUCATION										
2	Special Education - Private Facility Tuition	3100	33,473								
52	Special Education - Funding for Children Requiring Sp ED Services	3105	34,041								
8	Special Education - Personnel	3110									
127	Special Education - Orphanege - Individual	3120									
28	Special Education - Orphanage - Summer Individual	3130									
8	Special Education - Summer School	3145									
2	Special Education - Other (Describe & Itemize)	3199									
न	Total Special Education		67,893	0		0					
2	CARBER AND TECHNICAL EDUCATION (CTE)										
8	CTE - Technical Education - Tech Prep	3200									
ঙ্গা	CTE - Secondary Program Improvement (CTEI)	3220	455								
S)	CTE - WECEP	3225									
စ္ကု	CTE - Agriculture Education	3236									
딝	CTE - Instructor Practicum	3240									
Ŕ	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Nemize)	3289									
킨	I otal Career and Technical Education		455	0			0				
							The state of the last owner, sand or the sand of the s				

Printed Date: 9/7/2017 03-011-0140-24\_AFR17.xtsm

# The accompanying notes are an integral part of these financial statements.

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

Page 12

-	A	8	၁	٥	Ш	L	g	1	-	-	2
Ŧ			(10)	(20)	(30)	(40)	(60)	1000		9	¥
		Acet		Onerations &		(au)	Municipal	(00)	(02)	(80)	(06)
7	(Ellier Vynorials)	<b>4</b> 8	Educational	Maintenance	Debt Services	Transportation	Retirement	Capital Projects	Working Cash	Tort	Fire Prevention
<u> </u>	BILINGUAL EDUCATION						Social Security				a carety
42	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310					Vision residents.				
147			0				0				
2 4	Outle Free Lunch & Breakfast	3360	778								
4	Driver Edwards Intrative	3365									
148	Adult Ed (from ICCB)	3370	1,031								
149	Adult Ed - Other (Describe & Itemize)	2 8									
150	TRANSPORTATION	5									
5	Transportation - Regular and Vocational	3500									
22	Transportation - Special Education		* Mediana			87.0	these.				
2	Transportation - Other (Describe & Itemize)					1000	the sp. population to the				
2	Total Transportation		0	.0		41 852					
2	Leaming Improvement - Change Grants	3610	:			20011					
8	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3682									
8	Early Childhood - Block Grant	3705	67,716			0 000					
60	Reading Improvement Block Grant	3715				- Constant					
3 5	Reading Improvement Block Grant - Reading Recovery	3720									
5 6	Continued Reading Improvement Block Grant	3725									
183	Continued Reading Improvement Block Grant (2% Set Aside)	3726									
3 2	Chicago Ceneral Education Block Grant	3766									
55	Sohool Calabra Educational Services Block Graffit	3767									
198	Technology - Technology for Supple	3775									
167	State Charter Schools	3780									
89	Extended Learning Congortumities - Summer Bridges	0000									
69	Infrastructure improvements - Planning/Construction	2000	-								
2	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3888									
172	Total Restricted Grants-fn-Aid	İ	020 207	,	•1						
2	Total Racetpts from State Sources	3000	1.686.145	34,000	0 000	51 635	J (	0	0	0	, O
17.4	RECEIPTSREVENUES FROM FEDERAL SOURCES (4000)				) )		Pcc'9		0	30,300	
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	GOVT (4001-4009)										
178	Federal impact Aid	. 1004									
177	Unestrate & Itemize)  (Describe & Itemize)	4009		and the special and the specia				W and the second		THE PERSON OF TH	
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal God									state state	to a demande of a common of abbuse
179 B	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL. GOVT (4045-40a0)			o e	ο.	0	0	0	0	0	0
	Head Start	4045									
181	Construction (Impact Aid)		den.								

The accompanying notes are an integral part of these financial statements.

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

1892   Charles Anti-free Control   Charles Anti-free Con		Description (Enter Whole Dollars) Ins. In-Aid Recraved Directly from the Federal Covintral Aid Recraved Directly from Federal Covintral Process of Section 1992  Ind. Initiative (RE) Initiati				(30) Debt Services	Transportation 0	(50) Municipal Retirement Social Security 0	Capital Projects	Working Cash	Tor Tor	Fire Prevention & Safety 0
Municipal Municipal   Municipal Model   Municipal Municipal   Municipal Municipal   Municipal Municipal   Munici		Lescription (Enter Whole Dollars)  Ints-In-Aid Recrived Directly from the Federal Govt Ints-In-Aid Recrived Directly from Federal Govt Ints-In-Aid Recrived Directly from Federal Govt Ints-In-Aid Recrived Directly from Federal Govt Ints-Ints-Ints-Ints-Ints-Ints-Ints-Ints-		D		Debt Services	Transportation	Municipal Redirement Social Security,	Capital Projects		(80) Tort	Fire Prevention  & Safety  O
WAGNET   Clinic Whole Dallers)   Fig.   Education   Clinic Whole Dallers)   Fig.   Education   Clinic Restriction Clinic Rest		(Enter Whole Dollars) Ints-In-Aid Recaved Directly from the Federal Good Ints-In-Aid Recaved Directly from Federal Good Ints-In-Aid Recaved Directly from Federal Good Ints-In-Aid Recaved Directly from Federal Good Ints-Ints-Ints-Ints-Ints-Ints-Ints-Ints-				Debt Services	Transportation	Retirement Social Security 0 0	Capítal Projects		Ton	A Safety
Wooking Resistant Country Provided State of Control Provided Control Provided Control Provided Control Provided Control Provided State of Control Provided Co		Ints-in-Aid Received Directly from the Federal Govi Ints-in-Aid Received Directly from Federal Govi IN-AID RECEIVED FROM FEDERAL GOVT THRU and Flexibility Formula sets titon initiative (REI) Inthe & Isentice) The & Isentice) The & Isentice) The Coscillor & Isentice)			0			Social Security.				& Safety
Other Residencial Control by said (Secreted Directly From the Federal Good 4590)		Ints-In-Aid Recaved Directly from Federal Good Ints-In-Aid Recaved Directly from Federal Good IN-AID RECEIVED FROM FEDERAL GOVT THRU Ind Flaxibility Formula GS station initiative (RE) Info Initiative (RE) Info Initiative (RE) Info & Itemize) Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize Info & Itemize		18,048 18,304 30,042	• • • • • • • • • • • • • • • • • • • •							0
Total Pearstrated Grantfash Auli Riseaveed Directly from Federal Good   Total Restricted Grantfash Auli Riseaveed Directly from Federal Good   Total Restricted Grantfash Auli Riseaveed Directly from Federal Good   Title Vi Introvition and Fleedality Femula   Title Vi Ching Cheerine & Lieutine)   4100     Title Vi Ching Cheerine & Lieutine)   4100     Title Vi Ching Cheerine & Lieutine)   4100     Total Title Vi Ching Cheerine & Lieutine)   4200     Total Title Vi Ching Cheerine & Lieutine)   4200     Right Rich Cheerine & Lieutine)   4200     Right Rich Cheerine & Lieutine)   4200     Seminar Front Service Program   4200     Title I Cheerine & Lieutine)   4300     Title I Cheerine & Lieutine Cheerine & Lieut		Ants -In-Aid Received Directly from Federal Good IN-AID RECEIVED FROM FEDERAL GOVT THRU and Flaxibility Formula Gets dition initiative (REI) and a itemize) and a itemize and a itemize and a itemize beginn and a itemize Coscribe & itemize)		18,048 18,304 30,042	<b>O</b>		<b>O</b> .					0
RESTRICTED GRANTS-BI-M-ADD RECEIPED FROM FEDERAL GOAYTTHRU THE VITTLE		N-AID RECEIVED FROM FEDERAL GOVT THRU Ind Flexibility Formula cots tition initiative (REI) inbe & itemize) gram in Program in Program di Progra		18,048 18,304 30,042	0							O
RESTANCE CONTINUED CRANATE HA AND RECENTED FROM FEDERAL GOVT THRU   TITLE V		N-4ID RECEIVED FROM FEDERAL GOVT THRU Ind Flexibility Formula ects titon Initiative (RE) the & itemize) gram in Program of Program differentiation ables Coescribe & Itemizee)		18,048 30,042 30,042	10							
Title VI   Total Case   Total	F	nd Flexibility Formula ects titon Initiative (REI) inbe & itemize) gram in Program d Program d Program ables  Coscribe & itemize)		18,048 30,042 30,042	9							
Title V   Titl	<b>F</b>	Innovation and Flexibility Formula  District Projects  Review		128,346	•		<b>O</b> :	C The state of the				
Tile V   District Projects   Foundation	F	etion and Flexibility Formula Life Projects Education Initiative (REJ) (Describe & Itemize) (Describe & Itemize) (Describe & Itemize) (Describe & Itemize) (Service Program (Service Program (Pepotables (Vegetables (Viter (Describe & Itemize) (Viter (Describe & Itemize)		18,048 98,304 30,042	00		,O.	O THE STATE OF THE				
Title VI - Criter (Describe & Internity)	F. In the second second	et Projects Education initiative (REJ) (Describe & Itemize)  At Lunch Program At Lunch Program Service Program Service Program Vegetables Other (Describe & Itemize) rivice		18,048 30,042 31,042	9							
Title VI - Chara Education initiative (RE)	F. in the second	Education initiative (RE) (Describe & Itentia)		18,048 30,042 31,042	<b>'0</b>		:O.					
Title VI - Cither (Describe & Bentite)   4,199   18,048   0   0	<b>E</b>	(Describe & Itemize)	4789 (210 (210 (215 (225 (226 (226 (238) (289	18,048 30,042 31,042	0		(O)					
Poor SERVICE   Poor SERVICE   Poor SERVICE   Poor SERVICE	E	-Up Bogansion Al Lunch Program Spain Service Program Service Program Vegetables Other (Describe & Itemize) rvice	4200 4210 4210 4226 4226 4226 4239	30,042	<b>'0</b>		<b>10</b>					
Product Schwidt Start-Lip Expension   4200   Selevation   4200   Selevation   4200   Selevation   4200   Selevation   4210   Selevation   4210   Selevation   4210   Selevation   4220	E Francisco	- Up Expension  Luch Program  Service Program  Service Program  Per Food Program  Pe	4200 (210 (215 (2215 (2226 (226 (239)	30,042								
Breakfast Start-Up Expension   4200	<b>F</b>	fixet Start-Up Expension all School Lunch Program all Milk Program all Milk Program Breadfast Program Adult Care Food Program Fruits & Vegetables Sevice - Other (Describe & Itemize) Frood Service - Low Income	4200 4215 4215 4226 4226 4240 4289	30,042								
National School Lunch Program   4215   96,304	<b>,</b> , <b>,</b> , <b>,</b> , , , , , , , , , , , ,	all School Lunch Program  all Milk Program  Breadfast Program  Ault Care Food Program  Ault Care Food Program  Fruits & Vegetables Savice - Other (Describe & Hemize) Frood Sarvice - Low Income	4210 4226 4226 4226 4289	30,042								
Special Milk Program   4256   30,042	<b>F</b>	al Milk Program  I Breakdast Program  rer Food Service Program  Adult Care Food Program  Adult Care Tood Program  Service - Other (Describe & Hamize)  Food Service  - Low Income	4226 4226 4240 4240	30,042								
School Breakfast Program         4226         30,042           Summer Foot Service Program         4226         30,042           Child Adult Care Foot Program         4226         426           Fresh Fulls & Vegetables         4240         4229           Food Service - Other (Describe & Itemize)         4229         4229           Total Food Service - Other (Describe & Itemize)         4229         4229           Total Foot Service - Other (Describe & Itemize)         4339         4339           Title I - Low Income - Neglected Private         4330         133,999           Title I - Comprehensive School Reform         4334         4334           Title I - Reading First SEA Funds         4337         4337           Title I - Reading First SEA Funds         4337         4340           Title I - Chen Start         4340         4421           Title I - Chen Start Sea & Drug Free Schools - Formula         4421           Title IV - Chier (Describe & Itemize)         4421           Title IV - Chier (Describe & Itemize)         4499	-	H Breakfast Program ref Food Service Program Adult Care Food Program Fults & Vegetables Service - Other (Describe & Itamize) Food Sarvice - Low Income	4226 4226 4240 4240	30,042								
Summer Food Service Program         4226           Child Adult Care Food Program         4226           Fresh Fruits Vegetables         4240           Frosh Fruits Vegetables         4240           Total Food Service - Citier (Describe & Itemize)         4290           Total Food Service - Citier (Describe & Itemize)         430           Title I - Low Income - Neglected, Private         430           Title I - Low Income - Neglected, Private         433           Title I - Comprehensive School Reform         4334           Title I - Comprehensive School Reform         4334           Title I - Seading First         4334           Title I - Comprehensive School Reform         4334           Title I - Seading First SEA Funds         4337           Title I - Comprehensive Schools Reform         4336           Title I - Comprehensive Schools - Formula         4400           Title IV - Other (Describe & Itemize)         4499           Title IV - Other (Describe & Itemize)         4499	<b>F</b>	rer Food Service Program Adult Care Food Program Fruits & Vegetables Service - Other (Describe & Itemize) Food Service - Low Income	4225 4226 4240 4299	128,346								
Child Adult Care Food Program         4226           Fresh Fruits & Vegerables         4240           Frod Service - Ciner (Describe & Henize)         4240           Total Food Service         128,346           TOTAL I Food Service         4300         133,999           TOTAL I Food Service         4300         133,999           TTM I Food Service         4300         133,999           Title I - Low Income - Neglected, Private         432           Title I - Comprehensive School Reform         433           Title I - Comprehensive School Reform         433           Title I - Seading First SEA Funds         433           Title I - Reading First SEA Funds         433           Title I - Migrant Education         4340           Title I - Migrant Education         4340           Title I - Migrant Education         4400           Title IV - Orient (Describe & Hemize)         4499           Title IV - Orient (Describe & Hemize)         4499	F	Adult Care Food Program Fruits & Vegetables Service - Other (Describe & Hentize) Frood Service - Low Income	4226 4240 4299	128,346				O had not as				
Fresh Fruits & Vegetables   4240     Froat Service - Other (Describe & Itemize)   4289     Froat Service - Other (Describe & Itemize)   4289     Title I - Comprehensive School Reform   4300   133,999     Title I - Comprehensive School Reform   4332     Title I - Reading First SEA Funds   4335     Title I - Reading First SEA Funds   4335     Title I - Reading First SEA Funds   4335     Title I - Reading First SEA Funds   4347     Title I - Migrant Education   4390     Total I - Other (Describe & Itemize)   4390     Title IV - Other (Describe & Itemize)   4421     Title IV - Other (Describe & Itemize)   4499     Title IV - Other (Describe & Itemize)   4490     Title	<b>F</b>	Fuits & Vegetables Savite - Other (Describe & Itemize) Food Savice - Low Income	4240	128,346				0				
Food Service - Other (Describe & Itemize)   4299   128,346   1714   1   1   1   1   1   1   1   1   1	F	Service - Other (Describe & Itemize) Food Service - Low Income	4288	128,346	i,		VI.	0				
Tritle   Table Food Service   128,345   Tritle    F	Food Sarvice Law Income		128,346				0					
Title   Low Income   Ason   133,999		- Low Income		: :				•				
Title   - Low income				,								
Title I - Safe & Drug Free School Reform   4305   Title I - Comprehensive School Reform   4332   Title I - Reading First   4335   Title I - Cher (Describe & Itemize)   4340   Title IV - Cher (Describe & Itemize)   433,999   0   0   Title IV - Cher (Describe & Itemize)   4400   Title IV - Chirar (Describe & Itemize)   4400   Title IV - Chirar (Describe & Itemize)   4499   4499   4499   4499   4499   4499   4499   4490   4499   4499   4490   449			4300	133,999								
Title   - Reading First   - Comprehensive School Reform   4332   Title   - Reading First   - 4334   Title   - Reading First SEA Funds   4335   Title   - Reading First SEA Funds   4337   Title   - Migrant Education   4337   Title   - Migrant Education   4339   Title   - Safe & Drug Free Schools - Formula   4400   Title   W - 21st Century Comm Leaning Centers   4421   Title   W - Other (Describe & Itemize)   4499   4499	<u> </u>		4305				ľ					
1786   - Versioning First   4334   4334   1786   - Versioning First   4335   1786   - Versioning First   4335   1786   - Versioning First   4340   1786   Versioning First   1788   Versioning First			4332									
Title   Nearing First SEA Funds   4335   1786   Nearing First SEA Funds   4340   1786   Nearing First SEA Funds   4340   1786   Nearing Fire Schools - Formula   133,999   0   0   0   0   0   0   0   0   0			4334				Ī					
Title I - Reading First EFLA Funds			4335									
Title I - View   Describe & Hemize)	11.5		4337									
Title IV - Safe & Drug Free Schools - Formula   4499   133,998   133,998   133,998   133,998   133,998   133,998   133,998   133,998   133,998   133,998   133,998   133,998   134,008   146			4340		Ī							
133,989			4399									
Title IV - Safe & Drug Free Schools - Formula Title IV - 21st Century Cornn Learning Centers Title IV - Other (Describe & Itemize)	F	W 117		133,999	oʻ:		0	0				
Title IV - 2tlat Century Comm. Learning Centers Title IV - Other (Describe & Itemize)		O Section 1					`					
Title IV - Other (Describe & Itemize)	সৰ		4400									
		in California	4421		Ī							
			4490	(								
217 FEDERAL - SPECIAL BOUCATION 0 0		EDERAL - SPECIAL EDUCATION		<b>&gt;</b> .	o :		0	0				
Fed - Spec Education - Preschool Flow-Through Astron		Flow-Through	deno '									
			1605		Ī		Ì					
	22		4820	49.857	Ī							
Fed - Spec Education - IDEA - Room & Board 4625			4625	i and a	Ī		I					
			4630									
2.23 Fed - Spec Education - IDEA - Other (Describe & Namice) 4699	223		- 6694		Ī							
225f Cfr of Personal Education 49,867 0 0 0 0	Ş	I otal Federal - Special Education The Describe		49,857	0		0	0				
CALL CONSTRUCTION TO THE CALL	•											
semple superiormic improbate beforepresents throughput	227	da	023	100								
228 Total CTE - Perform	228	Differential systems before & company banked officerpay. However, a real expension of		4				regular-shearer manager and same				

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14

# The accompanying notes are an integral part of these financial statements.

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

Page 14

		,		ı	_	c	1	_		
· ;		(10)	(20)	(30)	(40)	(50)	1007	- [	3	¥
Description	1			(are)	(40)	(00)	(09)	(70)	(80)	(06)
(Enfer Whole Dollars)	# #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement	Capital Projects	Working Cash	P. C.	Fire Prevention
229 Federal - Adult Education	4810					Social Security		n n	Ē	& Safety
	4850									
1	4851	*			and the desirement of the same					
	4852		-		THE R. LEWIS CO., LANSING PROPERTY AND					
	4853		material case & market material		1000	A 164 MARKET T-12-1111 A				
ARRA - Title ( - School Improvement (Part A)	4854	ann to a property of	through the same of the same of	The state of the same than	the second secon	the continues throught the continues of	The state of the s			
	4855		the property of the second of		the open to be placed to the	The second secon	128-Disappearing and and of the an			
ARRA - IDEA - Part B - Preschool	4856	and the second second				dep seems to the seems the	the property states appearing to			-
į	4857			many			Total States Walterstramment 49			and the designation of the same of the sam
	4860		interpretation of the second s			PROPERTY OF SPECIAL PROPERTY OF SPECIAL SPECIA				Annual of the latest and the same
	4861			****	· Avecausansanders als seems	THE STREET AND	trade or same discussion and			
240 ARRA - McKinney - Vento Homeless Education	4862	the property and the second			the treation to proper present and the co-	F 4.44			Professional Company	An annual transfer and a second
241 ARRA - Child Nutrition Equipment Assistance	4863		. THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TW							
242 Impact Aid Formula Grants	4864		Aven services 1 constant was							
243 Impact Aid Competitive Grants	4865			THE TOTAL CONTRACTOR OF THE PERSON OF THE PE		the second to				
Qualified Zone Academy Bond Tax Credits	4869		American a ser in many hands	a short		The second second second second				***************************************
	4867						O'THOUGH BEING LOS LOS LANDS			
	4868	orrestational department of the second of th		the same man photosomer and the same		Attended by the second	THE CHARLES THE PERSON NAMED IN COLUMN 1			
	4869	- Males and a second second second		74774	n. and the comment of the state	· mil andir whitehead in	der v. a. service desperantes are re-			
1	4870	read a box semigradus and a possess	rade streament and referencement.	THE PERSON NAMED IN A						
	4871				mades	a patricipal designation of the spinish			The state of the s	
Other ARRA Funds - III	4872	****	The second seconds	A STATE OF THE STA	manufacture annual cod on a		***************************************		The state of the s	
Other ARRA Funds - IV	4873	The state of the s	the foreign is a manage and party as	the formational chalegovernment	1 state and desirements and a second	10.00 mm	ra - se orante estantement			
I	4874	AND THE PERSON NAMED IN COLUMN		A Primary Management of the cases as		Trans. Street, Working the second	Transcent or mental or past or manual		and the state of t	MATERIAL PROPERTY AND ADDRESS OF THE PARTY AND
255 AKKA - Early Childhood	4875		on seems consuper seems of		No. ()	And a presentational a day	The may the tell forders where		DESCRIPTION OF STREET	
	4876			ALL PROPERTY OF THE PARTY OF TH						
ì	4877			the state of the s	to the baryon of the cheese together a	MA AMERICAN PROPERTY OF THE PERSON NAMED IN	And there have been been and the court			
	4878			the state of the s	with Wildersteinmannichteinsen	The second of the second secon	and the second second second second second		***************************************	
	4879		emeration of the second	erronnessanni Meyellerman	hardeless and constitution of the second	and the Configuration of the C	Withdrawalian area area area		100 d - 7117000000000000000000000000000000000	
258 Other ARRA Funds Ed Job Fund Program	4880					Allypanessesses and agentalians	C State Assessed assessed company and a second		BLUE AMERICAN STREET,	d shearen and a shear and a shear a sh
1	-	0	0	o	0		::			V
-	4801						,			3
	4902									
-	4804									
-	4905									
265   ear (Clark Manage Inst Program - Limited Eng (LIPLEP)	4809									
-	4910									
267 TAK II. Example 1 To Homeless Children	4920									
į	4930	į								
	4932	18,790								
	4500	i								
Medicaid Matchino Funds - Fee for Section December	453	787								
272 Other Restricted Revenue from Federal Sources (Describe & Itemiza)	7887									
772 Total Restricted Grants-in-Aid Received from the Federal Govt	l Di									
		350,824	0	Ģ	•	•	,			
	4000	350,824	0			9 6	<b>-</b>		0	0
2/5 Total Direct Receipts/Revenues		100000			•			c	_	

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

7		-	,	2	ď	L	Ø	r	_	_	¥	-
-1			(100)	(200)	(300)	(400)	/EON!	(000)		7	۷	اد
2	Description (Enter Whole Dollars)	Funct	Salaries	Employee Benefits	Purchased Services	Supplies & Materiels	(Sub) Capital Outlay	(600) Other Objects	(700) Non-Capitalized : Equipment	(800) Termination Reposite	(900) Total	Budget
63	10 - EDUCATIONAL FUND (ED)					***************************************	, , , , , , , , , , , , , , , , , , , ,	The second secon				BAAD.
4 INST	INSTRUCTION (ED)	1000				4				2		
5		1100	839.493	177 766	92 369	1000						
9	Tuition Payment to Charter Schools	1115		3	20,000	C07'67					1,070,060	1,080,220
1		1125	65,988	8,998	1,350	20.431	1 134				0	-
	Special Education Programs (Functions 1200-1220)	1200						and the conference of the conf			LOS' A	058, F
*********	Special Education Programs Pre-K	52	4	man manufact designation and	The state of the s	The state of the s	Vision interpretations	district man on manner species 4. 4. 4.				The state of the s
Į	Remedial and Supplemental Programs K-12	1250	58,972	31,298	9.872	9.808			Manufactions in the interest	anne albert Manner venner van	0	
	Remedial and Supplemental Programs Pre-K	1275	-			and the second second second					OSE BOL	109,969
	Adult/Continuing Education Programs	905									0 0	
and the same	CTE Programs	140	34,658	9,729	150	THE PERSON NAMED AND POST OF THE PERSON NAMED		İ			0 0	077.67
# 4 # 6	Interactiolastic Programs	1500	34,808	1,262	11,146	5,731		4,031			56 978	45/40 57 ARS
1	Office December 1	8		70 Windows				The state of the s			0	
	Contact of Contact of	000		T to the tentum of tentum of tentum of the tentum of tentum					The department of the same of		0	other areal and a second and a
- 00	Riferial Design	B   8	6,675	571	- 4	1,394				The contract of the contract o	8,640	5.920
	Triant Alterative & Ortional Dworems	3 5				The Arbenta systems assumed	-	appropriate and the second		Account of the same of the sam	0	
i	Pro-K Programs - Private Tultion	970									0	
	Regular K-12 Programs - Private Tuiting	2   1						and the frame			0	***************************************
	Special Education Programs K-12 - Private Tuttion	4 5									0	- handy of the same of the sam
	Social Education Programs Pra-K. Tultion	1012						123,451			123,451	125,100
	Remedal/Supolemental Promama K.12 - Private Tultion	2 7						With the state of the party of			0	Animater Ani
25 R	Remedial/Supplemental Programs Pre-K - Private Tultion	1915						Ann Marmatalana Valuation in the			0	
¥ 92	Adult/Continuing Education Programs - Private Tuition	1916						strange of anticommunity of bearing			0;	
ر م	CTE Programs - Private Tuitlon	1917						1			01	,
28	Interscholastic Programs - Private Tuition	1918						and the state of t			0:	manual transfer out to
	Summer School Programs - Private Tuition	1919						Anna 1100			0	Designation of Appropriate Assessments,
ន	Giffed Programs - Private Tution	1920						Philipsell a manufactured			0 :	and the second s
	Blingual Programs - Private Tuition	1921									0	
ĺ	Truands Alternative/Optional Ed Progms - Private Tuition	1922						The oldered as property to a second that the best supplies of the			0	- sensitive statement
	Total Instruction	90	1,040,594	229,624	45,886	66,629	1,134	127.650	0	c	1 544 547	4 E44 DRE
34 SUPP	SUPPOKT SERVICES (ED)	2000									2	007,410,1
35 840	SUPPORT SERVICES - PUPILS											
36 A	Attendance & Social Work Services	2110										j
J	Guidance Services	2120	35 074	200 0	200						0	
38 88	Health Services	2130	2.880		950	g					45,456	44,090
8	Psychological Services	2140			. 00041	8					3,974	4,700
3)	Speech Pathology & Audiology Services	2150									٥	
<u>=</u>	Other Support Services - Pupils (Describe & Itemize)	2190	2.257								0	
_	Total Support Services - Pupils	2100	40.211	266 6	1 444	96		ľ	,i		2,257	2,500
43 su	SUPPORT BERVICES - MSTRUCTIONAL STAFF	İ			į	8	<b>3</b> `		ο.	0	51,687	51,290
4	Improvement of Instruction Services	2210		0.00	7.245							
45 E	Educational Media Services	2220			24	Madelly control of the control of th	***************************************	men or prosperations age.	material and annual collection		7,215	8,790
46 A	Assessment & Testing	2230	the state of the s	MANAGO BELLONGER STREET, STREE	totalli samilar manifest inte	The second secon	THE PERSON NAMED IN PERSON NAMED IN PARTY OF PERSONS IN PERSON NAMED IN PARTY OF PERSONS IN PERSON NAMED IN PARTY OF PERS		Assessment opposition on their		0	
<u>}</u>	Total Support Services - Instructional Staff	2200	0	0	7215				THE IS ADDRESS OF THE		0	
_	SUPPORT SERVICES - GENERAL ADMINISTRATION						•	5	۰	0	7,215	8,790
,		2310			29 850	955						
20	Fueralise Schninishration Constant		t part monament in a	1111	000,00	3					30,001	30,100

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The accompanying notes are an integral part of these financial statements.

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

Ļ		8	၁	۵	ш	ш	0	1		-	,	
-T	Description	-	(100)	(200)	(300)	(400)	(600)	(600)		1000	4	-1
2	(Enter Whole Dollars)	Funct.	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	(900) Total	Budget
2	Special Area Administration Services	2330							Equipment	Benefits		i N
25		2380-								Ì	0	
2 23	Total Support Services - General Administration	2300	77,935	237	29,650	546	0	1.750	c		0.0	200
¥ %	SUPPORT SERVICES - SCHOOL ADMINISTRATION								•	>	811.011	108,900
28	Other Support Services - School Admin (Describe & Hange)	2480	165,816	38,698	1,452	326	Officeries measure train	763		2 40467	207,055	209 074
27	Total Support Services - School Administration	2400	185.818	98 809			713,9910.9	+			0	
58	SUPPORT SERVICES - BUSINESS			PRO'DS	704'1	978		763	0	0	207,055	209,074
28	Direction of Business Support Services	2510										
8	Fiscal Services	2520	42,831	168	2290	1248					0	11
<u></u>	Operation & Maintenance of Plant Services	2540	86,258	7.063		1					46,505	45,790
2	Pupil Transportation Services	2550		165							98,321	107,960
3	Food Services	2560			143,528						8	210
\$ %	Infemal Services	2570			1,378	1,505					143,528	147,100
8 8	Total Support Services - Business	2500	129,089	7.394	147,196	2,723	0	0	0	0	286.402	905, 205
8 6	Direction of Central Support Services	2810								:.		
8	Paning Research Devolunting & Evaluation Sections	26.05		-	section and the property and the section of the sec	manufacture of the same of the same	handle or property and the				0	
3 2	Information Saviore	1	1	trees by an deque		The second of the					0	
2	Staff Services	207					, company				.0	of the same and the same of th
	Data Processing Services	2880	edicate a mass	A MANAGERIA				, charter or	The State of the S	1	0	
2	Total Support Services - Central	2600	0	0	]0	]	c	10			0	
23	Other Support Services (Describe & Itemize)	2900	:		•	,	2	0	0	0	0	0
4	Total Support Services	2000	413,051	56,326	186.954	3,633	0	2,543	c		9	
<u>ह</u>	COMMUNITY SERVICES (ED)	3000						ì	2	•	002,411	683,214
76 P	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000									o.	:
146	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											3
2	Payments for Regular Programs	4110										
2 8	Payments for Special Education Programs	4120						345 085			0 0	100
2 2	Payments for Adult/Continuing Education Programs	4130			and designation of the second second						345,065	000'995
<b>2</b>	Payments for CTE Programs Payment for Community Calless December 1	4140		5	The state of the s			resident property bearing to make				
88	Other Payments to in-State Govt, Units (Describe & Itemize)	4.180						dispersion manual deliging account				***************************************
젊	Total Payments to Other Govt Units (in-State)	4100			C						0	
8	Payments for Regular Programs - Tuition	4210						345,065			345,065	355,000
8	Payments for Special Education Programs - Tuition	4220						The state of the s			0	
<u>`</u>	Payments for Adult/Continuing Education Programs - Tuition	4230									•	
88	Payments for CTE Programs - Tuition	4240						-			0 0	
8 8	Payments for Community College Programs - Tuition	4270						· · · · · · · · · · · · · · · · · · ·			9 0	
3 6	Offer Payment & Lastra Court Links	4280						MERCHAN CONTRACTOR OF THE PROPERTY OF THE PROP			9 6	
85	Total Payments to Other Govt Units -Tuition (In State)										0	
83	Payments for Regular Programs - Transfers	43.10						0			0	0
ब्र	Transfers	4320									0	
ď	Description of the Authority of the Auth										<	

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

	¥	8	٥	2			[			100		
-			(100)	(200)	19067		و ا	=		7	¥	
L	Description		(2)	(2007)	(300)	(400)	(200)	(009)	(S)	(900)	(006)	
8	(Enter Whole Dollars)	<u> </u>	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	- Leton	O
86	Daymonts for CTE December - Transfers	. ;			Services	Materials			Equipment	Benefits	<b>B</b> 10	pager
6	Doublette for Community College Doublette	3 1						3			0	
ę		22									0	
8	Payments for Coner Programs - Transfers	586									c	
8	Other Payments to In-State Govt Units - Transfers	4380										I
9	Total Payments to Other Govt Units -Transfers (In-State)	4300			6			•			<b>)</b>	
101	Payments to Other Govt Units (Out-of-State)	9400						•			0	0
102	Total Payments to Other Govt Units	4000	Ā		•			100 200			0	
								con'c+s			345,065	355,000
	ACBI SERVICES (ED)	2000	Ų									
Ž	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
9	Tax Anticipation Warrants	5110									•	
106	Tax Anticipation Notes	5120						-			0,	
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	6130						construction of spirit distributions			0	
108	State Ad Anticipation Certificates	5140						***************************************			0	
2	Other Interest on Short-Term Debt	5150						And Mile as			0	***************************************
9	Total Interest on Short-Term Debt	9100						-			0	- man
-	Debt Services - Inferent on I non-Term Debt	6200						2			0	0
112	Total Data Services	1 5						1			0 ?	
		3						0			0	0
	PROVISIONS FOR CONTINGENCIES (ED)	8000										
114	Total Direct Disbursements/Expendibures		1,453,645	285,950	232.840	70.262	1134	A75 22R	•	c	2 640 060	0 550 470
	Excess (Deficiency) of Receipts/Revenues Over							1	•	•	2,318,038	6,472,478
115	Disturrements/Expenditures	Ī									996 98	
2											and the same	
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)	E										
118	SUPPORT SERVICES (O&M)	2000										
119	BUPPORT SERVICES - PUPILS	V										
150	Other Support Services - Pupils (Describe & Itemize)	2180										
121	SUPPORT SERVICES . MISSUESS										0	
3	President of Registers Support Services	2000										
1 5	PROCESSION OF THE PROPERTY OF	2010	Pro congression of the second	AND THE PERSON NAMED IN COLUMN	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLUMN T						٥	
<u> </u>	radimes Acquisition & Construction Services	2530									0	and the second contract of the second
5	Operation & Maintenance of Plant Services	2540	***		24,835	72,995	725				98 555	109 850
129	Pupil Transportation Services	2550			-	,	*	CONTRACT STATES	from seen use material			
126	Food Services	2580	I				Name of Street				o . c	
127	Total Support Services - Business	2500	0	0	24.835	72.995	725	•	•	•	00 00	400 050
128	Other Support Services (Describe & Nemize)	2900							•	•	coc'ee	Oce an
128	Total Support Services	2000	0	0	24.835	72.995	725	-	c	•	00 555	400 050
130	COMMUNITY SERVICES (CAM)	3000									25,08	നരാട്ടാ
131	PAYMENTS TO OTHER DIST & GOVT UNITS (D&M)	4000									O	
132	PRYMENTS TO STHER GOVT UNITS IN STATE											
133	Payments for Special Education Programs	4120										
134	Payments for CTE Programs	4140			3						0	
135	Other Payments to In-State Govt, Units (Describe & Itemize)	4190									oʻ	
136	Total Payments to Other Cont Holle II at 11	7400									0	
137	Payments to Other Gost Tinks (Out of State)	8 4			0			0			0	O
138	Total Payments to Other Govt Livite	8									0	
											0	0
	139 Letel Services (OSM)	2009										

The accompanying notes are an integral part of these financial statements.

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

Employee Purchased Supplies & Capital Outlay Other Materials Capital Outlay Other Materials Capital Outlay Other Capital Outlay			20	ပ	۵	ш		C	3		-		
Electricity and part   Part   Electricity   Part   Electricity   Elect	-[	- Constitution of the Cons		(100)	(200)	(300)	(400)	, gen	1009)	1002	7	¥	-4
The Architection Vivolence in Enterer Col deceler (1984 0927)  The Architection Vivolence in Enterer Col deceler (1984 0927)  The Architection Vivolence in Enterer Col deceler (1984 0927)  Copyonia Personal Prop. Biol. 17. Accidence in Since Inc. Dist. 2016  Copyonia Personal Prop. Biol. 17. Accidence in Since Inc. Dist. 2016  Other Hermatic of Since Inc. Dist. 2016  PERSONAL SERVICES (DS)  AN - DEET SERVICES (DS)  AN	N		Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Oblanta	(700) Non-Capitalized	(800) Termination	(006)	
Tex, Adjustical to Warrant   Tex, Adjustical to Warrant   Compared Premate Prop.   Exp.   E	4		İ		Denemo	Services	Materials		One original	Equipment	Benefits	Total	Budget
Copposition Name   Copposition	4		5110										
Comparing transmitted Equations   Comp	4		5120									0.0	-
Total Date   Backers	<u> र   च</u>	ŧ	513 513 513 513 513 513 513 513 513 513									0 0	
Trais Date Residue, a Internation of minor Turnin Date (and the Residue) and the Residue and t	ΙŤ		51.50						the particular recommendation of the control of the			0	
Total Deet Contractance   Contract	[王]	١.	5100								1 114	0	
Total Debta Service   Continued Co	<b>₹</b>	▭	2000									0	5
Total Direct Dishusterent Clear (1994)   100	4		2000						[c			0   0	
Total District District State   Chicago   Ch	4	NA.	8000						,			5	0
200   DEBT SERVICES (DS)   Auton   DEBT SERVICES (DS)	in			0			72,995	725	c	c	c	222 00	474
30 - DEBT SERVICES (DS)   4000	nio		enths/								2	22,402	nex an
DEST SERVICES (1995)   6000	Ìά												
DBT SERVICES (TR)   DBT SERVICES (TR)   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Conference   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Debt Services   Interest on State   Tax Anticlopation Weater   Tax Anticlopation Conference   DBT SERVICES - PAYMENTS OF PRINCED-TREAL CAN LONG-TREAL   DBT SERVICES - PAYMENTS OF PRINCED-TREAL CAN LONG-TREAL   DBT SERVICES - PAYMENTS OF PRINCES   Tax Anticlopation Weater   Total Debt Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Total Services   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopation Weater   Tax Anticlopat	ι võ	A PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
DEPT SERVICES - NUTRIERED OF REAL TRANSPORTATION FUND (TRY)   Total Activities and Nutrier   15/10   15/20	(i)	G DEBT SERVICES (DS)	2000									0.	
Total Displacemental Expenditures   5110     Total Displacemental Expenditures   5120     Congrotie Personal Prop. Repl. Tax Anticipation Notes   5130     Congrotie Desire State   5130     Con	I OI												
Tar Africipation Notes   5120	nli	;	5110										
State A Annique   Comparison	milă	ì	5120									<b>5</b> C	
Total Data Services - Purest On Start Term Debt	117	1	2130									o · c	
Total Debt Services - Interest On Short-Term Debt   6100		\$	5150									0	
DEBT SERVICES - ATTENDENT ON LOWG-TENIN DEBT         2800           DEBT SERVICES - BATTENDENTS OF PREVIOUS LANGE-TENIN DEBT SERVICES - CTYLER (Describe & Namuse) 1			919						!			0:0	
DEST GERMICES - PAYMENT'S OF PENCIPAL CM LONG-TERM   5900	mil		٠,						69 868			0 00	0 9
DEST   LeasePuroticae Principal Rytured   1.2												000'60	3.
Total Detail Services - O'THER (Describe & Names)   \$400   0   0     Total Detail Services - O'THER (Describe & Names)   \$600   0   0     Total Detail Services - CONTUNCENCIES (DS)   0   0   0   0   0     Excess (Deficiency) of ReceiptatRevenues Over   0   0   0   0   0     Excess (Deficiency) of ReceiptatRevenues Over   0   0   0   0   0   0     Excess (Deficiency) of ReceiptatRevenues Over   0   0   0   0   0   0   0     Excess (Deficiency) of ReceiptatRevenues Over   0   0   0   0   0   0   0   0     Excess (Deficiency) of ReceiptatRevenues Over   0   0   0   0   0   0   0   0   0	MI								20.000			000	
Total Disbursemental Expenditures   Source ContriderCies (Dispursemental Expenditures	n liin	ш	2400						1,100			1,100	non'ny
Total Disburremental Expenditures   Company	1 100	7 PROVISION FOR CONTINGENCIES (DA)	9000			0			140,968		10.	140,968	141.100
Excess (Deficiency) of Receipta/Revenues Over	Ico	3 Total Disbursements! Expenditures											
40 - TRANSPORTATION FUND (TR)           SulPPORT SERVICES (TR)           SulPPORT SERVICES - Publics           SulPPORT SERVICES - Publics           SulPPORT SERVICES - Public           Cubic Support Services           SulPPORT SERVICES - Public           SulPPORT SERVICES - Public           SulPPORT SERVICES - Public           SulPPORT SERVICES - Public           Pupli Transportation Services           Other Support Services           Total Support Services           Total Support Services           COMBINIUNITY SERVICES (TR)           PAYMENTS TO OTHER BOST & GOVT UNITS (IR-STATE)           PRYMENTS TO OTHER GOVT UNITS (IR-STATE)           PRYMENTS TO SERVICES (TR)	. ~.	1				0			140,968			140,968	141,100
SUPPORT SERVICES (TR)           SUPPORT SERVICES - PUPIL S           Cuber Support Services - Pupils (Describe & Hemize)         2190           Surport Services - Pupils (Describe & Hemize)         2550         56,475         100         5,083         14,474           Public Transportation Services (Describe & Hemize)         2900         55,475         100         5,083         14,474           COBBINIARTY SERVICES (TR)           PAYMENTS TO OTHER CONT UNITS (IR-6TATE)         4900         PAYMENTS TO OTHER CONT UNITS (IR-6TATE)         410         5,083         14,474	Ň.												
SUPPORT SERVICES - PUPAL S.           Cubre Support Services - Pupal (Obscribe & Hemize)         2190           Support Services - Pupal (Obscribe & Hemize)         2250         55,475         100         5,093         14,474           Public Support Services (Discribe & Hemize)         2900         55,475         100         5,093         14,474           COMBINIARITY SERVICES (TR)         3000         55,475         100         5,093         14,474           PAYMENTS TO OTHER BOXT & GOVT UNITS (TR)         4000         PAYMENTS TO OTHER GOVT UNITS (IN-6TATE)         4110           PRYMENTS TO REQUISE Programs         4110         4110	N.	SUPPORT SERVICES (TR)											
Other Support Services - Pupia (Describe & Hemize)         2190         56,475         100         5,093         14,474           Pupil Transportation Services - Business - Pupil Transportation Services (Describe & Hemize)         2550         56,475         100         5,093         14,474           Other Support Services (Describe & Hemize)         2000         55,475         100         5,093         14,474           COMMINITY SERVICES (TR)         3000         PAYMENTS TO OTHER BORT & GOVT UNITS (TR)         4000         PAYMENTS TO OTHER GOVT UNITS (IN-6TATE)         4110	بالكفا	<b>5</b> 5											
Pupil Transportation Services         2550         55,475         100         5,093         14,474           Other Support Services (Describe & Itemba)         2800         55,475         100         5,093         14,474           COMMINITY SERVICES (TR)         3800         55,475         100         5,093         14,474           PAYMENTS TO OTHER DIST & GOVT UNITS (TR)         4800         PAYMENTS TO OTHER GOVT UNITS (IN-\$TATE)         4110	C12"	ā	2190									0	
Other Support Services (Describe & Itemize) 2900 55,475 100 5,093 14,474  Total Support Services (Describe & Itemize) 2900 55,475 100 5,093 14,474  COMMINITY SERVICES (TR) 4000  PAYMENT'S TO OTHER DIST'S (IN-STATE) 4000  PAYMENT'S TO OTHER GOVT UNIT'S (IN-STATE) 4110	15	B Pupil Transportation Services	2550	55.475									
Total Support Services         2000         55,475         100         5,093         14,474           COMMINITY SERVICES (TR)         3000         90	~ Ii	Other Support Services (Describe & Itemize)	2900				4.4/4	24,659	755			100,558	106,980
COMMINITY SERVICES (TR)  PAYMENTS TO OTHER DIST & GOVT UNITS (TR)  PAYMENTS TO OTHER GOVT UNITS (IN-STATE)  PRYMENTS FOR REGULAR PROGRAMS  A110	-1	7 Total Support Services	2000	55,475			14,474	24.659	755	c	· c	100 556	900
PAYMENTS TO OTHER DIST & GOVT UNITS (TR) PAYMENTS TO OTHER GOVT UNITS (IN-STATE) Payments for Regular Programs	ĸΙ	9 COMMUNITY SERVICES (TR)	3000							,		occ'nni	1086,980
PAYMENTS TO OTHER GOVT UNITS (IN-STATE) PRYMENTS for Regular Programs	ன	4	4600									9	
regression regular Programs	an là												÷
	5l '	1	4110									o	

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

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	Y	- B	S	Q	П		9	I		-	7	
-	Description		(100)	(200)	(300)	(400)	(200)	(009)	(002)	(800)	(006)	
٠	(Erder Whole Dollars)	Funct	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Ohiecte	Non-Capitalized	Termination		
783	Characteristic for Characteristic Characteristics			Benefits	Services	Materials	Capital Canas	Sulei Onjecus	Equipment	Benefits	Lotal	Budget
3 2	Downsels for Additional Plants	0214									0	
ž	Payments for CTE Consumer	9514		N.							٥	
3 8	Parments for Community College December	9140									0	
	Other Payments to In-State Govt, Units	4190									0	
187	(Describe & Itemize)										c	
2	Total Payments to Other Govt. Units (In-State)	4100			0			0			o'c	
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										2
200	Total Payments to Other Govt Units	4000			0			0			0 0	
191	DEBT SERVICES (TR)	3000									•	
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											 
193	Tax Anticipation Warrants	5110									ľ	
194	Tax Anticipation Notes	5120									<b>5</b> * 6	and the second s
195	Corporate Personal Prop. Repl. Tex Anticipation Notes	5130						The books and the second secon			0 0	WATER STREET,
196	State Aid Anticipation Certificates	5140									5 6	- Colonia de la colonia de la
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									9.0	***************************************
198	Total Debt Services - Interest On Short-Term Debt	3100						-			5 6	Comments of the second
199	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	6200						1			0 0	Э.
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM	4300									5	
200												
Ş		3400									0	
202	Total Delot Services	9008						-			0	
ğ	PROVISION FOR CONTINGENCIES (TR)	0009									٥	0
8	Total Disturbements/ Expenditures		55.475	00+	2 000	727 77	0.4 500					
1			3			14,4/4	24,659	765	0	0	100,556	106,980
	Däbursemenisförgandkures										16,610	
	60 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND	UND										
207	(MR/SS)											
208	INSTRUCTION (MRISS)	1000										
209	,	1100		20.701							702.00	100 00
210	i	1125		6,159							8,159	6 375
5	į	1200		· madespess							, C	
212	10	1225										
2	Kemedial and Supplemental Programs - K-12	1250		16							16	16.
1 2	A-two-	1275		PRESENT STATE PROPERTY.							0	
18	CTE Programs	000		1 I I I I I I I I I I I I I I I I I I I							0	
7	Interacholastic Programs	£ 15		6							503	530
218	Summer School Programs	900		2,075							2,07	2,148
219	Giffed Programs	1650		amatery (dom: as							0	des can cannot
220	Driver's Education Programs	1700		76							0	
ž	Bilingual Programs	1800									À	9
222	Truents' Attenuative & Optional Programs	961									0	1
	HOUNG THE COLUMN THE C			78,551							29,551	30,006
22.5	20	2000										
225												
777	Attendance & Social Work Services	2110									C	

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Print Date: 9/7/2017 03-011-0140-24\_AFR17.xlsm STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2017

# The accompanying notes are an integral part of these financial statements.

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Donorthia		(400)	(200)	(300)	(400)	(200)	(800)	(700)	(800)	(006)	i
(Enter Whole Dollers)	Funot	Calarios	Етріоувв	Purchased	Supplies &			Non-Capitalized	Termination	(ana)	
	*		Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
Guldance Services	2120		208							505	515
Health Services	2130		220							220	270
Psychological Services	2140									0	i
Speech Pathology & Audiology Services	2150									0	***
Other Support Services - Pupils (Describe & Itemize)	2190		173							173	185
Total Support Services - Pupils	2100		302							902	970
EUPPORT BERNICES - INSTRUCTIONAL STAFF											
Improvement of Instruction Services	22.10									0	
ices	2220										
Assessment & Testing	2230		Abhrighest 1111 1111 1111 1111 1111 1111 1111							. 0	
Total Support Services - Instructional Staff	2200		0							io	0
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									C	
Executive Administration Services	2320		4,687							4 687	4810
Service Area Administrative Services	2330		( ( (							C	
Claims Paid from Self Insurance Fund	2361									o'c	
	s 2362		water bearing the second								
243 Payments										٥	
Unemployment Insurance Payments	2363		- d-u(-1							0	
1	2364									0	
Risk Management and Claims Services Payments	2365									0	
Judgment and Settlaments	2366		III ARCHITECTURA - Proposes							0	
248. Prevention or Reduction											
Reciprocal insurance Payments	2368										
250 Legal Sarvices	2369		UNITED AND A TANK								
Total Support Services - General Administration	2300		4,687							4.687	4.810
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
Office of the Principal Services	2410		11,324							11.324	11.630
Other Support Services - School Administration	2490										
255 Total Support Seculose - School Administration	9460		1							0	
SUPPORT SERVICES - BUSINESS			430°11							11,324	11,630
Direction of Business Support Services	2510										
Fiscal Services	2520		9 483							0 60	100
Facilities Acquisition & Construction Services	2530									ה ליל	0010
Operation & Maintenance of Plant Services	2540		17,906							17 ore	21 65
Pupil Transportation Services	2550		12,423							12 423	13.470
Food Services	2560									7	
Infernal Services	2570										•
	2500		39,812							39.812	44.850
265 SUPPORT SERVICES - CENTRAL											,
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									15 4	
Information Services	2830		a look a							0.0	
	2640		and desires many-re-range to the belief								
Data Processing Services	1		- semicial to the A -Mappy represent							9 6	distance of the second
Total Support Sections Control	2600		0							,	

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

	Y	8	0		<u>_</u>	4	9	2	-	-	,	
-			(100)	(200)	(300)	(400)	(200)	(800)	L	(008)	7 tono;	7
(	Lesson pron (Enter Whole Dollars)	Funct	Salaries	Employee	_	Supplies &	Cardial Outlan	Office Object	Non-	Termination	(000)	
27.0		•		Benefits	Services	Materials	Capital Outlay	Ourer Objects		Benefits	Total	Budget
273	Total Support Services	2000		DCL 93	i N						0,	the second of
274	8	3000		R	8.						56,725	62,260
275	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/96)	4000									ο.	
275		3										
Ž	Payments for CTE Programs	4446									0	
278	Total Payments to Other Good Unite	4004			c						0	
	É	3									0	0
	3	800										
8	ă											
		5110									0	
	:	5120									0	
3	ļ	2130									0	and there advers
284	5	5140		2							0	
	1	5150						1			0	
								0			٥	0
	2	2000										
887				86,276	76			0			86,276	92.266
289	Excess (Deficency) of Recepts/Revenues Over Distursements/Expenditures											
R		l									7,207	
ξ	60 - CAPITAL PROJECTS (CP)											
785	SUPPORT SERVICES (CP)	2000										
293	SUPPORT BEHVICES - BUSINESS											
294	Facilities Acquisition and Construction Services	2530			105.006	17 823					420 000	100 100
295	Other Support Services (Describe & Itemize)	2900						as to managed by the second	may make make		122,029	134,024
238		2000		0	0 105,006	17,823	0	0	-		122 820	134 004
297	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										1
298	PAYMENTS TO OTHER GOVT UNITS (In-Statu)											1.
8	_	4100									c	
톓		4120									9 6	
둜		4140						AND THE PERSON OF THE PERSON O	1			and the state of t
302	1	4190			***************************************			ĵ.			. 0	
		400			0			0				0
	ě	8000										
305				0	0 105,006	3 17.623	0	0	0	•	122 820	424 CVA
306	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	-								,		134,024
308	70 - WORKING CASH (WC)											
310	80 - TORT FUND (TF)											
311	SUPPORT BERYNJES - GENERAL ADMINISTRATION											
312		2361										
24.2	,	2362	a profess as	many steps All a second		İ			effetts would true trainingly a sta	-quide or Ware-test.	0	
313	Payments				25,885	2					25,835	28,000
i												

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-			(100)	(200)	(300)	(400)	(800)	1000)	(AUC)	10001	2	,
7	Description (Enter Whole Dollars)	Fun et	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	(900) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total	Budget
314	Unemployment Insurance Payments	2363			5.723				Equipment	Benefits	5 200	
315	insurance Payments (Regular or Self-Insurance)	2364			33,505						33 505	3,800
316	Risk Management and Claims Services Payments	2365									0	200.4
312	Sudgment and Settlements									Ī	. 0	
318	Educational, inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										,
319	Reciprocal Insurance Payments	2368	1.		ment area pre-papital areas	properties to Road to seems one	· constituents · Milederymann	post star	THE RESIDENCE AND L	the second of the second	<b>D</b>	wheredown and and a
320	Legal Services	2369	street, mann arrangements					ALTERNATION		Ī	<b>5</b> .0	. Supplemental Conference of the Conference of t
321	Property Insurance (Buildings & Grounds)	2371		manufacture (Character &	THE MAN IS DEPOSITED IN	Management of Springers of the Springers	the state of the s		THE RESIDENCE OF STREET	todate safered i have	9 6	
N	Vehicle Insurance (Transporation)	2372		Man Police advancements of particular	A promption of the second	at any and any and any any and any any any any any any any any any any			Alexander of the second second	Company year Pressure and		
323	Total Support Services - General Administration	2000	,o	, i	65,093	0	Ö	:0	0	0	65,083	65 800
324 DE	DEBT SERVICES (TF)	2000										
325	DEBT BERWICES - INTEREST ON SHORT-TIERM DEST											
326	Tex Anticipation Werrants	5110									•	
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
328	Other Interest or Short-Term Debt	5150									0 0	
329	Total Debt Services - Interest on Short-Term Debt	2000						c			•	
330	PROVISIONS FOR CONTINGENCIES (TF)	0000						,			•	<b>D</b> .
-	Total Disbursements/Expanditures		0	0	65.093	Ö	c	c	c	c	86.003	88
332	Excess (Deficiancy) of Receipts/Revenues Over										948	200.00
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	ŝ										
335 86	SUPPORT SERVICES (FP&S)	2000										
	SUPPORT SERVICES - BUSINESS	Ì										
<u> </u>	Facilities Acquisition & Construction Services	2530										
338	Operation & Maintenance of Plant Services	2540			6.529	647					7 4	100
ω l	Total Support Services - Business	2500	0	0	6,529	647	0		0	G	7.176	86.7
뮒	Other Support Services (Describe & Itemize)	2800										3
3	Total Support Services	2000			6,529	647	0	0	0	0	7,176	7,700
82 2	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4400										
343	Other Payments to In-State Govt. Units (Describe & Hemize)	4190										
44	Total Payments to Other Govt Units	4000						¢			0 0	, c
345 B	DEBT SERVICES (FP&S)	9009									>	•
346	DEBT GERMORS- IN TEREST ON SHORT-TERM DEBT											
847		5110										
8	Other Interest on Short-Term Debt (Describe & Itemize)	5150						10A 10/4 cape page			9	
8	Total Debt Service - Interest on Short-Term Debt	3100						0			o c	c
စ္က	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	6200										•
	Debt Servoe - Payments of Proxopal on Long-Term Debt 15	6300										
3 6	Total Pate Santan							7			0	
1 5								0			0	0
200	THE STATE OF CORPUS CONTRACTOR OF PAGE	909										
ŧT	l otal Justim sementar Expanditures		_	0	6,529	647	0	0	0	0	7,176	7,700
	Excess (neclotering) or receiptantemes over											

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. Separate financial statements for Mid-State Special Education can be obtained at 202 Prairie Street, Morrisonville, Illinois 62526.

In addition, the District is not aware of any entity that would exercise such oversight which would result in the District being considered a component unit of that entity.

### **Fund Financial Statements**

The District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The accounts of the District are organized on the basis of funds or 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, revenues received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

### Governmental Fund Types

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

General Funds: The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in the Educational Fund.

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

Special Revenue Funds: The Transportation Fund, the Illinois Municipal Retirement / Social Security Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds, or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

Debt Services Fund: The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest and related costs.

Capital Projects Funds: The Capital Projects Fund and Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

Working Cash Fund: The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans.

### Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

Agency Funds: The Agency Funds (Activity Funds) include both Student Activity and Convenience Accounts. They are used to account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

### Measurement Focus and Basis of Accounting

### 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 financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

### **Basis of Accounting**

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the modified 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.

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

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

### **Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the modified cash basis of accounting, which is the same basis of accounting 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 Compiled Statutes. The budget was passed on September 21, 2016 and was amended on June 28, 2017.

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

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

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures 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 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

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

### **General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight line basis for the per capita tuition charge was \$146,234 for the year ended June 30, 2017.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

### Inventories

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

### **Use of Estimates**

The preparation of financial statements in conformity with the cash basis of accounting requires the District to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues received and expenditures disbursed during the reporting period. Actual results could differ from these estimates.

### Cash and Cash Equivalents

The District defines cash and cash equivalents as demand deposits (other than NOW accounts) with banks and other instruments with original maturities of three months or less.

### **Investments**

Investments classified in the financial statements consist entirely of NOW accounts. Investments are carried at cost, which approximates fair value.

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had no instances of noncompliance that are considered material to the financial statements.

The District had no material excess of expenditures/expenses over appropriations in individual funds for the fiscal year ended June 30, 2017.

The District had no deficit fund balances at June 30, 2017.

### NOTE 3 – FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

### Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

### Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

### Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

### Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future leasing disbursements.

### School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$122,331, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

### State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Debt Services, Transportation, Municipal Retirement / Social Security and Tort Funds. Cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

### **Federal Grants**

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

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

### Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future social security disbursements.

### 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 contraction obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2017, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2017 amounted to \$68,795. This amount is shown as unreserved in the Educational Fund.

By Board action, the District has entered into a contract for construction projects totaling \$157,800, of which \$122,331 of restricted school facility occupation tax monies will be utilized for payment. As of June 30, 2017, the District has expended \$0, leaving \$35,469 committed in the Capital Projects Fund. This amount is shown as unreserved in the Capital Projects Fund.

### 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. As of June 30, 2017, there is nothing to report for this classification.

### Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed or assigned to specific purposes within the General Funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation and Working Cash Funds.

### 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.

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

### Reconciliation of Fund Balance Reporting

The first five columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Generally Accepted Accounting Principles					Regulatory Basis		
<u>Fund</u>	Non- spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	_	-	68,795	-	392,776	-	461,571
Operations and	2	¥	86	-	76,691	) <del>=</del> :	76,691
Maintenance							
Debt Services	-	42,155	45	-	-	-	42,155
Transportation		253,842	-	-	1	E.	253,842
Municipal Retirement/ Social Security	-	64,613	23	). <del>(5</del> )	-	-	64,613
Capital Projects		122,331	35,469	7(4)	14,405	122,331	49,874
Working Cash	_	-	(%)	_	334,260	-	334,260
Tort Liability	0	13,278	•	_	· -	5=3	13,278
Fire Prevention and Safety		28,197	-	120	127		28,197

### **Expenditures of Fund Balance**

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

### **NOTE 4 - DEPOSITS AND INVESTMENTS**

### **Permitted Investments**

The District is allowed to invest excess funds as authorized by The School Code of Illinois.

### **Policies**

The District adopted a formal investment of public funds policy in October, 2004. According to the policy, the following guidelines should be used to meet the general investment objectives:

Safety of Principal – Every investment is made with safety as the primary overriding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity – The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments should be considered.

### NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Rate of Return – The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification – The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose and amount of funds.

### **Deposits**

Custodial Credit Risk — Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2017, all of the District's \$1,518,711 (\$1,226,598 in demand deposits {other than NOW accounts} and \$292,113 in NOW accounts) is insured or collateralized with securities held by the pledging financial institution in the name of the District.

Amount reported as cash and investments on the statement of assets and liabilities arising from cash transactions, by fund:

Educational Fund (Cash)		461,571
Operations and Maintenance Fund (Cash)		76,691
Debt Services Fund (Cash)		42,155
Transportation Fund (Cash)		253,842
Municipal Retirement / Social Security Fund (Cash)		64,613
Capital Projects (Cash)		172,205
Working Cash Fund (Cash)		42,147
Working Cash Fund (Investments)		292,113
Tort Fund (Cash)		13,278
Fire Prevention and Safety Fund (Cash)		28,197
Agency Fund (Cash)		71,899
Total	\$	1,518,711
	_	

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the South Fork Community Unit School District No. 14's investment in a single issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The South Fork Community Unit School District No. 14 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2017.

### NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

### **Investments**

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2017, South Fork Community Unit School District No. 14 held no investments other than NOW accounts (disclosed above).

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

	_	Balance y 1, 2016	 Additions	Del	etions	_	Balance = 30, 2017
Non Depreciable:							
Land	\$	28,500	\$ -	\$	-	\$	28,500
Depreciable:							
Buildings and building improvements	3	3,911,215	74,790		-	3	3,986,005
Site improvements and infrastructure		24,084	-		-		24,084
Capitalized equipment		641,914	 44,526				686,440
Total General Fixed Assets	\$ 4	,605,713	\$ 119,316	\$	_	\$ 4	1,725,029

As explained in Note 1, depreciation is calculated to determine the District's per capital tuition charges. Accumulated depreciation was \$2,736,624 at June 30, 2017.

### **NOTE 6 - COMMON BANK ACCOUNTS**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their noninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

### NOTE 7 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2015 levy on December 16, 2015. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in August and September 2016, for the 2015 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2015 levied property taxes from the Christian County Treasurer between August and November 2016. Tax proceeds from the 2015 levy are reported as receipts from local sources in the June 30, 2017 financial statements.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Rate	Actual 2016 Rate		
			-	
Educational	4.0000	2.6819	2.3282	2.2575
Operations and Maintenance	0.7500	0.4881	0.4553	0.4829
Transportation	None	0.3083	0.2876	0.3050
Bond and Interest	None	0.7831	0.7093	0.7465
Municipal Retirement	None	0.1176	0.1097	0.1164
Social Security	None	0.1111	0.1036	0.1099
Tort Immunity	None	0.1944	0.1813	0.1923
Special Education	0.8000	0.0607	0.0566	0.0600
Leasing	0.1000	0.0208	0.0193	0.0327
Fire Prevention and Safety	0.1000	0.0556	0.0518	0.0549
Working Cash	0.0500	0.0276	0.0257	0.0273
Prior Year Adjustments	None	0.0015		
Total		4.8507	4.3284	4.3854

### **NOTE 8 - RETIREMENT PLANS**

### Teachers' Retirement System of the State of Illinois

### 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 nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/reports; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

### NOTE 8 - RETIREMENT PLANS (Continued)

### Benefits provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 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 3.00 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 90.00 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 9.40 percent of creditable earnings. On July 1, 2016, the rate dropped to 9.00 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 \$419,474 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 \$6,859 and are deferred because they were paid after the June 30, 2016 measurement date.

### NOTE 8 - RETIREMENT PLANS (Continued)

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 \$84,799 were paid from federal and special trust funds that required employer contributions of \$32,682. 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 ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program that ended on June 30, 2016 is 146.50 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 6.00 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 6.00 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

The regulatory model, followed by the District, only reports the contributions paid to TRS during the fiscal year. However, employers who do not report using generally accepted accounting principles (GAAP) are still required to comply with the disclosure requirements of GASB Statement No. 68 but do not recognize their proportionate share of the TRS net pension liability on their financial statements. Below is the required GAAP basis disclosure information.

At June 30, 2017, the employer's liability for its proportionate share of the net pension liability (first amount shown below) reflects a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The employer's 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 State's proportionate share of the net pension liability associated	\$ 799,727
with the employer	9,764,105
Total	\$ 10.563.832

### NOTE 8 - RETIREMENT PLANS (Continued)

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, and rolled forward to June 30, 2016. The 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 .0010131330 percent, which was a decrease of .0000207617 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017 the employer would have recognized, under GAAP, a pension expense of \$958,895 and revenue of \$958,895 for support provided by the state. The employer net pension expense, under GAAP, would have been \$68,285. At June 30, 2017, the employer's deferred outflows of resources and deferred inflows of resources related to pensions were calculated as follows:

		Deferred utflows of lesources	In	Deferred Inflows of Resources	
Differences between expected and actual experience	\$	5,913	\$	542	
Net difference between projected and actual earnings on					
pension plan investments		22,594		-	
Changes of assumptions		68,685		-	
Changes in proportion and differences between employer					
contributions and proportionate share of contributions		63,130		70,067	
Employer contributions subsequent to the measurement date		39,541		-	
Total	\$	199,863	\$	70,609	

\$39,541 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date would be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2018 under GAAP. Other amounts that would have been reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense under GAAP as follows:

Year ended June 30:	2018	\$ 11,955
	2019	11,955
	2020	42,486
	2021	20,495
	2022	 2,822
	Total	\$ 89,713

### 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 of 2.50 percent.

Salary increases vary by amount of service credit.

Investment rate of return of 7.00 percent, net of pension plan investment expense, including inflation.

### NOTE 8 - RETIREMENT PLANS (Continued)

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 7.00 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

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

Asset Class	Target Allocation Percentage	Long-Term Expected Real Rate of Return <u>Percentage</u>
U.S. equities large cap	14.40	6.94
U.S. equities small/mid cap	3.60	8.09
International equities developed	14.40	7.46
Emerging market equities	3.60	10.15
U.S. bonds core	10.70	2.44
International debt developed	5.30	1.70
Real estate	15.00	5.44
Commodities (real return)	11.00	4.28
Hedge funds (absolute return)	8.00	4:16
Private equity	14.00	10.63
Total	100.00	

### 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.

### NOTE 8 - RETIREMENT PLANS (Continued)

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47 percent. The discount rate was lower than the actuarially assumed rate of return on investments that year as well because TRS's fiduciary net position and the subsidy provided by Tier II were not 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 1.00 percentage point lower (5.83 percent) or 1.00 percentage point higher (7.83 percent) than the current rate.

	1.00 Percent Decrease (5.83 percent)	Current Discount Rate (6.83 percent)	1.00 Percent Increase (7.83 percent)
Employer's proportionate share of the net pension liability	<u>\$ 978,099</u>	<u>\$ 799,727</u>	<u>\$ 654,045</u>

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.

### Teacher Health Insurance Security (THIS) Fund

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 does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 THIS Fund.

The percentage of employer required contributions in the future will not exceed 105.00 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 fiscal year ended June 30, 2017. State of Illinois contributions were \$13,245, and the employer recognized revenue and expenditures of this amount during the year.

### NOTE 8 - RETIREMENT PLANS (Continued)

Employer contributions to the THIS Fund. The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .84 percent during the fiscal year ended June 30, 2017. For the fiscal year ended June 30, 2017, the employer paid \$9,934 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS Fund. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services" (http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp). Prior reports are available under "Healthcare and Family Services" (http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp).

### Illinois Municipal Retirement Fund

General information about the 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 managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "benefits provided" section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available comprehensive annual financial report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information (RSI). The report is available for download at www.imrf.org.

### Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

### NOTE 8 - RETIREMENT PLANS (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

### Employees covered by benefit terms

As of December 31, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	25
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>13</u>
Total	<u>55</u>

### **Contributions**

As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2016 was 16.23 percent. For the fiscal year ended June 30, 2017, the employer contributed \$43,485 to the plan. 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.

### Net Pension Liability

The employer net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

### Actuarial assumptions

The following are the methods and assumptions used to determine the total pension liability at December 31, 2016:

The actuarial cost method used was entry age normal.

The asset valuation method used was market value of assets.

The inflation rate was assumed to be 2.75 percent.

### NOTE 8 - RETIREMENT PLANS (Continued)

Salary increases were expected to be 3.75 percent to 14.50 percent, including inflation.

The investment rate of return was assumed to be 7.50 percent.

Projected retirement age was from the experienced based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

The IMRF specific rates for mortality (for non-disabled retirees) were developed from the RP-2014 blue collar health annuitant mortality table with adjustments to match current IMRF experience.

For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 disabled retirees mortality table, applying the same adjustments that were applied for non-disabled lives.

For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 employee mortality table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2016:

Asset Class	Target Allocation Percentage	Long-Term Expected Real Rate of Return <u>Percentage</u>
Domestic equity	38.00	6.85
International equity	17.00	6.75
Fixed income	27.00	3.00
Real estate	8.00	5.75
Alternative investments	9.00	2.65 to 7.35
Cash equivalents	1.00	2.25
Total	<u>100.00</u>	

### NOTE 8 - RETIREMENT PLANS (Continued)

### Single discount rate

A single discount rate of 7.50 percent was used to measure the total pension liability. The projection of cash flow used to determine the single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects: 1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2) the tax-exempt municipal bond rate based on an index of 20 year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50 percent, the municipal bond rate is 3.78 percent, and the resulting single discount rate is 7.50 percent.

### Changes in the net pension liability

The employer's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At December 31, 2016, the employer's net pension liability of \$229,820 was calculated as follows:

		Total				
	Pension Liability		Plan Fiduciary Net Position (B)		Liability	
		(A)	<u>A)</u>			(A-B)
Balances at December 31, 2015	\$	1,947,128	\$	1,629,739	\$	317,389
Changes for the year:						
Service cost	\$	37,144	\$	-	\$	37,144
Interest on the total pension liability		142,537				142,537
Changes of benefit terms		-		-		
Differences between expected and actual						
experience of the total pension liability		12,910		-		12,910
Changes of assumptions		(9,130)		*		(9,130)
Contributions - employer		-		53,281		(53,281)
Contributions - employees		-		14,773		(14,773)
Net investment income		-		112,356		(112,356)
Benefit payments, including refunds						
of employee contributions		(110,042)		(110,042)		-
Other (net transfer)				20,620		(20,620)
Net changes	\$	73,419	\$	90,988	\$	(17,569)
Balances at December 31, 2016	\$	2,020,547	\$	1,720,727	\$	299,820

### NOTE 8 - RETIREMENT PLANS (Continued)

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

The following presents the plan's net pension liability, calculated using a single discount rate of 7.50 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1.00 percentage point lower (6.50 percent) or 1.00 percentage point higher (8.50 percent) than the current rate.

	1.00 Percent Decrease (6.50 percent)	Current Discount Rate (7.50 percent)	1.00 Percent Increase (8.50 percent)
Employer's proportionate share of the net pension liability	<u>\$ 545,842</u>	<u>\$ 299,820</u>	<u>\$ 96,572</u>

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

The regulatory model, followed by the District, only reports the contributions paid to IMRF during the fiscal year. However, employers who do not report using generally accepted accounting principles (GAAP) are still required to comply with the disclosure requirements of GASB Statement No. 68 but no not recognize their proportionate share of the IMRF net pension liability on their financial statements. Below is the required GAAP basis disclosure information.

For the year ended June 30, 2017, the employer recognized, on a modified cash basis, pension expense of \$43,485. For the year ended June 30, 2017 under GASB No. 68, the employer would have recognized pension expense of \$52,714. At June 30, 2017 under GASB No. 68, the employer would have reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred amounts related to pensions	Out	eferred flows of esources	Deferred Inflows of Resources	
Deferred amounts to be recognized in pension expense in future periods:				
Differences between expected and actual				
experience	\$	8,482	\$	4,197
Changes of assumptions		-		6,509
Net difference between projected and actual				
earnings on pension plan investments		83,592		_
Total deferred amounts to be recognized in pension				
expense in future periods	\$	92,074	\$	10,706
Pension contributions made subsequent to the		,		•
measurement date		17,747		_
Total deferred amounts related to pensions	\$	109.821	\$	10.706
Total deletion alliquites folded to polisions	<u> </u>		-	

### NOTE 8 - RETIREMENT PLANS (Continued)

Not including pension contributions made subsequent to the measurement date, under GASB 68 amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions would be recognized in pension expense in future periods as follows:

Year ended December 31:	2017	\$ 25,286
	2018	29,883
	2019	24,386
	2020	1,813
	Thereafter	 
	Total	\$ 81,368

### TRS and IMRF Aggregate Info

The District participates in two defined benefit pension plans, TRS and IMRF. The following aggregate disclosures are required by GASB Statement No. 68 and are based upon the most recent actuarial valuations.

The net pension liability for TRS is \$799,727. The net pension liability for IMRF is \$299,820. The aggregate net pension liability is \$1,099,547.

At June 30, 2017, the employer's deferred outflows of resources were calculated as follows:

	 TRS		<u>IMRF</u>		Total
Differences between expected and actual experience	\$ 5.913	\$	8,482	\$	14,395
Net difference between projected and actua	 22,594	•	83,592	•	106,186
earnings on pension plan investments Changes in assumptions	68,685		65,572		68,685
Changes in proportion and differences between employer contributions and					
proportionate share of contributions Employer contributions subsequent to	63,130		=		63,130
the measurement date	 39,541	<del>.</del>	17,747		57,288
Total	\$ 199,863	_\$_	109,821	_\$	309,684

### NOTE 8 - RETIREMENT PLANS (Continued)

At June 30, 2017, the employer's deferred inflows of resources were calculated as follows:

	 TRS	 IMRF	 Total
Differences between expected and actual experience	\$ 542	\$ 4,197	\$ 4,739
Net difference between projected and actual			
earnings on pension plan investments	-	-	-
Changes in assumptions	-	6,509	6,509
Changes in proportion and differences between employer contributions and	70.067	141	70,067
proportionate share of contributions	70,007		70,007
Employer contributions subsequent to the measurement date		<u>-</u>	 -
Total	\$ 70,609	\$ 10,706	\$ 81,315

The net pension expense for the period associated with the net pension liability is \$68,285 for TRS and \$52,714 for IMRF. The aggregate net pension expense for the period associated with the net pension liability is \$120,999.

### **Social Security**

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$21,894, the total required employer contribution for the current fiscal year.

### NOTE 9 - CHANGES IN GENERAL LONG-TERM DEBT

On February 1, 2007, the District issued Building Bonds in the amount of \$1,200,000 at interest rates of 4.10 percent to 8.00 percent. On December 1, 2009, the District refunded and refinanced \$600,000 of these bonds (plus \$95,000 in negative arbitrage associated with the refunding). This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2017 was \$13,413.

On December 1, 2009, the District issued Limited Working Cash and Refunding Bonds in the amount of \$430,000 at interest rates of 4.60 percent to 6.30 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2017 was \$18,245.

On December 1, 2009, the District issued Unlimited Refunding Bonds in the amount of \$695,000 (associated with the refunding of the 2007 Building Bonds - see above) at interest rates of 4.60 percent to 6.20 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2017 was \$38,210.

### NOTE 9 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

	Balance ly 1, 2016	Inc	crease	<u>r</u>	ecrease	Ju	Balance ne 30, 2017
Building Bonds (2007)	\$ 330,000	\$	2	\$	(40,000)	\$	290,000
Limited Working Cash and Refunding Bonds (2009a)	380,000		•		(30,000)		350,000
Unlimited Refunding Bonds (2009b)	 695,000		21				695,000
Totals	\$ 1,405,000	\$	-	_\$_	(70,000)	\$_	1,335,000

At June 30, 2017, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year	<b>T</b> 44						
	Ending	Interest	_					m-4-1
	June 30,	Rate	. <u> </u>	rincipal		nterest		Total
Building Bonds (2007)	2018	4.10%	\$	45,000	\$	11,350	\$	56,350
Duriding Bollan (2007)	2019	4.15%		50,000		9,390		59,390
	2020	4.20%		50,000		7,302		57,302
	2021	4.25%		55,000		5,084		60,084
	2022	4.35%		60,000		2,610		62,610
	2023	4.35%		30,000		653		30,653
	Totals		\$	290,000	_\$_	36,389	\$	326,389
	Fiscal Year							
	Ending	Interest						
	June 30,	Rate	I	Principal	]	nterest		Total
Limited Working Cash and Refunding								
Bonds (2009a)	2018	5.95%	\$	30,000	\$	16,438	\$	46,438
` ,	2019	5.95%		30,000		14,653		44,653
	2020	5.80%		35,000		12,745		47,745
	2021	4.60%		35,000		10,925		45,925
	2022	4.60%		35,000		9,315		44,315
	2023-2027	4.60%		185,000		19,205		204,205
	Totals		_\$	350,000	_\$_	83,281	\$_	433,281

### NOTE 9 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)

	Fiscal Year Ending June 30,	Interest Rate	Pri	ncipal	1	nterest		Total
Unlimited Refunding								
Bonds (2009b)	2018	5.50%	\$	:5	\$	38,210	\$	38,210
	2019	5.50%		-		38,210		38,210
	2020	5.50%		-		38,210		38,210
	2021	5.50%		S		38,210		38,210
	2022	5.50%		-		38,210		38,210
	2023-2027	4.60%	30	05,000		162,645		467,645
	2028-2030	4.60% - 6.20%	39	0,000		36,890		426,890
	Totals		\$ 69	5,000	\$	390,585	\$ 1	,085,585

At June 30, 2017, there was \$42,155 of current assets available in the Debt Services Fund for the retirement of bonded debt.

### **NOTE 10 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2017, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2017.

### **NOTE 11 – SHORT-TERM DEBT**

The District did not have any short-term debt activity during the current fiscal year.

### NOTE 12 - LEGAL DEBT LIMIT

As of June 30, 2017, the District was subject to a legal debt limit of \$2,484,750. As of June 30, 2017, the District's total long-term debt outstanding was \$1,335,000.

### NOTE 13 – JOINT AGREEMENT ASSESSMENTS

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. The District paid \$345,065 in assessments for the current fiscal year.

### NOTE 15 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. The District manages these various risks of loss as follows:

Type of Loss	Method Managed	Risk of Loss Retained
a. Torts, errors, and omissions	Purchased commercial insurance	\$0
b. Workers compensation and health	Purchased commercial insurance	\$0
c. Physical property loss	Purchased commercial insurance	\$0 to \$500
d. Earthquake and flood physical property loss	Purchased commercial insurance	\$0

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

### **NOTE 16 - CONTINGENCIES AND COMMITMENTS**

### **Grant Programs**

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from the audits will be insignificant to District operations.

### Litigation

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

### Contracts

The District has entered into a food service contract with Aramark Educational Services, LLC. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2017, the District's rates will be approximately 5.90 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2017 was approximately \$143,500.

The District has entered into contracts for construction projects totaling \$157,800. As of June 30, 2017, the District has expended \$0, leaving \$157,800 committed.

At June 30, 2017, the District was obligated for \$68,795 in unpaid teachers' contracts.

### **NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through September 20, 2017, the date which the financial statements were available to be issued.

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER INFORMATION FISCAL YEAR ENDED JUNE 30, 2017

# SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

# IMRF MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS OTHER INFORMATION

## LAST TEN CALENDAR YEARS (UNAUDITED)

Calendar year ending December 31,	2016	2015	2	2014
Total pension liability:				
Service cost Interest on the total pension liability Changes of benefit terms Differences between expected and actual experience of the total pension liability Changes of assumptions Benefit payments, including refunds of employee contribution	\$ 37,144 142,537 12,910 (9,130) (110,042)	\$ 30,938 138,929 = (18,093) (2,202) (103,594)	. <del>co</del>	33,849 129,901 - (4,214) 69,051 (94,307)
Net change in total pension liability Total pension liability - beginning Total pension liability - ending (a)	\$ 73,419 1,947,128 \$ 2,020,547	\$ 45,978 1,901,150 \$ 1,947,128	&   <del>&amp;</del>	134,280 1,766,870 1,901,150
Plan fiduciary net position:				
Contributions - employer Contributions - employees Net invastment income	\$ 53,281	\$ 44,441 13,039	<del>⇔</del>	38,561 11,975
Not involuted income  Benefit payments, including refunds of employee contribution  Other (net transfers)	112,356 (110,042)	7,872 (103,594) 70,571		92,650 (94,307) 7,705
Net change in plan fiduciary net position	\$ 90,988	\$ 32,329	69	56,665
rian fiduciary net position - beginning Plan fiduciary net position - ending (b)	1,629,739 \$ 1,720,727	1,597,410	\$ 1,1	1,540,745
Net pension liability/(asset) - ending (a - b)  Plan fiduciary net position as a percentage of total pension liability  Covered valuation payment			↔ .	303,740 84.02%
Net pension liability as a percentage of covered valuation payroll	\$ 328,291 91.33%	\$ 285,460 111.19%	<del>63</del>	258,463 117.52%

## Notes to schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

# Reference should be made to accountant's report regarding this information.

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER INFORMATION IMRF MULTIYEAR SCHEDULE OF CONTRIBUTIONS LAST TEN CALENDAR YEARS

(UNAUDITED)

Calendar Year Ending December 31,	De	tuarially termined ntribution	Actual atribution	De	tribution ficiency excess)	V	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2014	\$	37,451	\$ 38,561	\$	(1,110)	\$	258,463	14.92%
2015		43,790	44,441		(651)		285,460	15.57%
2016		53,282	53,281		1		328,291	16.23%

### Notes to schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Summary of actuarial methods and assumptions used in the calculation of the 2016 contribution rate: \*

Valuation date notes:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions

are reported.

Methods and assumptions used to determine 2016 contribution rates:

Actuarial cost method:

Aggregate entry age = normal

Amortization method:

Level percentage of payroll, closed

Remaining amortization period:

27-year closed period

Asset valuation method:

5-year smoothed market; 20.00 percent corridor

Wage growth:

3.50 percent

Price inflation:

2.75 percent, approximate; no explicit price inflation assumption is used in this

valuation

Salary increases:

3.75 percent to 14.50 percent, including inflation

Investment rate of return:

7.50 percent

Retirement age:

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 to 2013.

Mortality:

RP-2014 Blue Coliar Health Annuitant Mortality Table, adjusted to match current IMRF experience. For disabled lives, 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 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other information notes:

There were no benefit changes during the year.

<sup>\*</sup> Based on valuation assumptions used in the December 31, 2014, actuarial valuation; note two year lag between valuation and rate setting.

## SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER INFORMATION

## TRS SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILLY AND TRS SCHEDULE OF DISTRICT CONTRIBUTIONS FISCAL YEAR ENDED JUNE 30, 2017

# (UNAUDITED)

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

2016* 2015* 2014*	with the District   0.0010131330%   0.0010338947%   0.000867   5   5   5   5   5   5   5   5   5	50,40,00
Fiscal year ending June 30,	District's proportion of the net pension liability District's proportionate share of the net pension liability State's proportionate share of the net pension liability associated with the I Total District's covered-employee payroll District's proportionate share of the net pension liability as a percentage of Plan fiduciary net position as a percentage of the total pension liability	INDEL THE PAYORIMES OF THE INITE PAYORINI HOUSE

<sup>\*</sup> The amounts presented were determined as of the prior fiscal-year end.

## SCHEDULE OF DISTRICT CONTRIBUTIONS

Fiscal year ending June 30,		2016		2015		2014
Statutorily-required contribution Contributions in relation to the statutorily-required contribution	<del>69</del>	39,241 39,241	€4	39,541 39,541	€9	36,230
Contribution deficiency (excess)	64		6/3		ç	,
District's covered-employee payroll	49	1,182,592	<del>\$</del>	1,231,021	<b>5</b> ->	1,214,814
Contributions as a percentage of covered-employee payroll		3.32%		3.21%		2.98%

### Notes to schedule:

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

Notes to other information:

Changes in assumptions:

For the 2016 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit

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, For the 2015 measurement year, the assumed investment rate of return was 7.50 percent, including an inflation rate of 3.00 percent and a real return of 4.50 percent. Salary

For the 2014 measurement year, the assumed investment rate of return was also 7.50 percent, including an inflation rate of 3.00 percent and a real return of 4.50 percent. However, salary increases were assumed to vary by age.

# Reference should be made to accountant's report regarding this information.

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SUPPLEMENTARY SCHEDULES FISCAL YEAR ENDED JUNE 30, 2017

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O

•	SCHEDULE OF AD VALOREM TAX RECEIPTS					
7 2	Description (Enter Whole Dollars)	Taxes Received 7-1-16 Thru 6-30-17 (from 2015 Levy & Prior Levies) *	Taxes Received (from the 2016 Levy)	Taxes Received (from 2015 & Prior Levies)	Total Estimated Taxes (from the 2016 Levy)	Estinated Taxes Due (from the 2016 Levy)
7	Т			(Column B - C)		(Column E - C)
4	Educational	458,205		458,205	482.893	482 893
47	5 Operations & Maintenance	89,605		89.605	87 888	87 888
۳	6 Debt Services **	139,596		139.596	140 999	140 999
	7 Transportation	56,596		56,596	55,513	55.513
۳۱	8 Municipal Retirement	21,594		21,594	21,182	21 182
رن	9 Capital Improvements	0		0		
Ę	10 Working Cash	5,064		5.064	4 968	4 968
-	11 Tort Immunity	35,678		35,678	34.995	34 995
7	12 Fire Prevention & Safety	10,196		10.196	10.004	10.004
-	13 Leasing Levy	3,808		3.808	3.738	3 738
Ť	14 Special Education	11,133		11.133	10.922	10 922
~~	15 Area Vocational Construction	0		0		
Ē	16 Social Security/Medicare Only	20,388		20,388	19.999	19 999
-	17 Summer School	0		0		C
Ť	18 Other (Describe & Itemize)	0		0	274	274
	19 Totals	851,863	0	851.863	873.375	873.375
212		n when reporting on a ACCR	UAL basis.			
Ň	22 " All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	be recorded on line 6 (Debt.	Services).			

Reference should be made to accountant's report regarding this information.

T	٧	8	ပ	٥	Э	L	9	I	_	-
-	SCHEDULE OF SHORT-TERM DE	DEBT								2
N 64 m	Description (Enter Whole Dollars) REGULAL PROPERTY REPLACEMEN OTES (CPPRT) INS ANY WARRANTS (TANY)	ж т т	Outstanding Beginning 07/01/16	Issued 67701/16 Through 06/30/17	Refired 07/01/16	Outstanding Ending 06/30/17				
	Educational Fund Operations & Maintenance Fund Debt Services - Vorking Cash Debt Services - Vorking Cash Debt Services - Working Cash Transportation Fund Municipal Retirement/Social Security Fund File Prevention & Safety Fund	to the control of the	* The second sec			0000000				
12 2 2 2 2 2 2 2 2	Omer - (Describe & Henlize)  Total TANS  Total TANS  Educational Fund  Operations & Maintenance Fund  Fre Provention & Safety Fund  Other - (Describe & Henrize)  Total TANS  TEACHARNS EMPLOYEEV ORDERS (TREO)  Total TREO	WANTED TO THE TANK OF THE TANK	0			60 0000				
12 2 2 2 2 E	SCHEDULE OF LONG-TERM DEBT	ows :		***************************************	. 100	0 0				
8 <del>- 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 </del>	identification or Name of Issue  G.O. Limited School Bords  G.O. Limited Working Cash and Returding Bords  G.O. Unlimited Refunding Bords	Data of lessue (mmo/dd/yy)  @@@f_0707  [2001/09  1201/09	Amount of Original Issue   1,200,000   430,000   695,000	Type of lease * 6	Outstanding 077/1/6 Beginning 077/1/6 330,000 890,000	63017 This thru	Any differences described and femized femized	Refired 7/1/16 thru 6/20/17 40,000 30,000	Ending 4/30/17 290.000 290.000 995,000 695,000 0 0 0 0	Amount to be Provided for Payment on Long-Term Dake 247,845, 250,000 865,000
25 4 4 4 4 4 4 4 4 5 5 5 5 5 5 5 5 5 5 5	Earch type of dobt issued must be identified separately     Working Cash Fund Bonds     Pureling Bonds     Refunding Bonds		2,325,000 Fire Prevent, Safety, Environmental and Energy Bonds Torl Judgment Bonds Building Bonds	and Energy Boards	1,405,000 7. Other 8. Other 9. Other	405,000 0 ,	19% Refunding	70,000	1 335,00	1,292,845

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

Page 26

Controlled Controlle	10   10   10   10   10   10   10   10	-	SCHEDULE OF RESINCTED LOCAL TAX LEVIES AND SELECTED RES						
Continuent   Effect White Delany   Account to   Cort turnumly   Special Education   Cort turnumly   Special Education   Continuent	Pear-Information   Pear-Infor		A	VENUE SOURCES				?	
Miscale Field Bulleton as of July 1, 120   120, 100	Continue   Paris   Entire	2	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational	School Facility Occupation	Driver Educat
March   Marc	Machine   Total Principle   Machin	m	Cash Basis Fund Balance as of Juty 1, 2016			•	in the second	Taxes	
10.00 to 1	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	4	ACCEPTS			0		92,084	
10 cm   10 c	10.0   10.0	ဂါ	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100		11 122	A DE LA SERVICE AND ADDRESS OF THE PERSON OF		à
The Stands of Herizon of the Proceeds	Store   Enclosive Conception   100,512   100	ဖျ	Eamings on Investments	10, 20, 40, 50 or 60-1500		(, 100		THE RESERVE AND THE PERSON OF	
Sector Belle Companion Tist Proceeds   Single Gisting	100 G 25.512   100	~!	Drivers' Education Fees	10-1970			Non-recognizer to the tip of the last		
Total Pacification   Total Control clien   Service   Total Control clien   Service   Total Control clien   Service   Total Control clien   Service   Servi	Other Recognition   Committee   Electric or can be literated on the Periodical Services   Committee   Electric or can be literated on the Periodical Services   Committee   Committee   Electric or can be literated or can be little literated or can be little literated or can be little literated or can be little literated or can be little literated or can be little literated or can be little literated or can be little literated or can be little little literated or can be little little literated or can be little literated or can be considered or can be little little literated or can be considered or can be little literated or can be considered or can be little little literated or	စ္စ	School Facility Occupation Tax Proceeds	30 or 60-1983					982
The Registration of the Principal Character & Barriera or tab "Barrieration SZ")   10.20, 40 or 65-7200   11/133   0   150.052	The black of the control of the following to the black of the control of the following the control black of the control of the following the control black of the control	၈	Driver Education	10 or 20,3370				150,512	
The Recipies	10 ct   10 c	의	Other Receipts (Describe & Itemize on tab "Itemization."			A	4-1-20		-
1998/###################################	First Registrations   Control Contro	듸		10 20 40 or 80, 7200					
100   100		N			10	200			
Institution   Particular   Constitution   Services   Total Edition   Total E	Instruction  Facilities Acquisition & Construction Services  Facilities Acquisition & Construction Services  For Immunity Sarvices Debt Services - Interest on Long-Term Debt Principal Retired) Debt Services - Principal Payments on Long-Term Debt Principal Retired) Debt Services - Principal Payments on Long-Term Debt Principal Retired) Debt Services - Principal Payments on Long-Term Debt Principal Retired) Debt Services - Principal Payments on Lab **Itemiz Total Debt Services  Other Disbursements  Foral Debtursements  If yes, list in the aggragate the if yes, list in the aggragate the if yes, list in the aggragate the if yes, list in the aggragate the if yes, list in the aggragate the if yes, list in the aggragate the if yes, list in the aggragate the if we so above. Include the total colins amoughtened the propertional Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76 Legal Services  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debtursements  Foral Debturse  Fo	2			The state of the state of the	11,133	0	150,512	2
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SCHEDULE OF TORT IMMUNITY EXPENDITURES **  Yes No Hes the entity established an insurance reserve pursuant to 74s ILCS 100-1037  If yes, list in the aggregate the following:  Using the following categories, list all other Tort Immunity expenditures god included in line 30 above. Include the total dollar amount for each category.  Expenditures  Workers Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance Regular or Self-Insurance  Respondent Sequence in Services Related to Loss Prevention and/or Reduction  Respondent Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds	SCHEDULE OF TORT IMMUNITY EXPENDITUR  Yes No Has the entity established an in If yes, list in the aggregate the list of the holowing categories, list all other Tort Immuninculoded in line 30 above. Include the total dollar amou Expenditures.  Workers Compensation Act and/or Workers' Occupation Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service JudgmentsSettlements  Richarden Inspectional, Supervisory Services Related Reciprocal Inspectional, Supervisory Services Related Reciprocal Inspectional, Supervisory Services Principal Services  Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed.	ωŀ	$\rightarrow$	730	0		(	122,331	
SCHEDULE OF TORT IMMUNITY EXPENDITURES *  Yes No Has the entity established an insurance reserve pursuant to If yes, list in the aggregate the following: If yes, list in the aggregate the following categories, list all other Tort immunity expenditures and included in line 30 above. Include the total dollar amount for each category. Expenditures Workers Compensation Act and/or Workers Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance). Risk Management and Claims Service Audigment/scellements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or R. Reciprosal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds	SCHEDULE OF TORT IMMUNITY EXPENDITUR  Yes No Has the entity established an ir If yee, list in the aggregate the line stop of the supering categories, list all other Tort Immun included in line 30 above. Include the total dollar amo. Expenditures. Workers' Compensation Act and/or Workers' Occupation Unemployment Insurance (Regular or Self-Insurance) Risk Managament and Claims Service Judgments/Selfeinment.  Risk Managament and Claims Service Judgments/Selfeinment.  Educational, Inspectional, Supervisory Services Releted Reciprocal Insurance Payments (Insurance Code 72, 76 Legal Services  Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed.	-1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				The state of the s	0	
Yes No Has the entity established an insurance reserve pursuant to If yes, list in the aggregate the following:  Using the hollowing categories, ist all other Tort immunity expenditures god included in line 30 above. Include the lotal cicilar amount for each category.  Expenditures.  Workers Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act insurance (Regular or Self-Insurance).  Risk Management and Claims Service audigmentsSettlements  Educational Inspectional, Supervisory Services Related to Loss Prevention and/or R. Reciprosal insurance Payments (Insurance Code 72, 76, and 81)  Legal Services.  Principal and Interest on Tort Bonds.	Yes No Has the entity established an in if yes, list in the aggregate the list of the stable of the	00 ž	SCHEDULE OF TORT IMMUNITY EXPENDITURES						
If yes, list in the aggregate the following:  Using the bollowing categories, list all other Tort Immunity expenditures god included in line 30 above. Include the lotal dollar amount for each category.  Expenditures.  Workers Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service AudigmentsSettlements Educational Inspectional, Supervisory Services Related to Loss Prevention and/or R.  Reciprosal insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds	If yes, list in the aggregate the Using the Poliowing categories, list all other Tort Immun included in line 30 above. Include the total cicilar amou Expenditures.  Workers Compensation Act and/or Workers Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance)  Risk Management and Claims Service JudgmentsSettlements Services Related Reciprocal inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76 Legal Services)  Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed.	의	Yes No Has the entity established an incurance reserve pursuant to	0 745 ILCS 10/9-103?	Andreas delical de constantina de co	5.5			
Using the hollowing categories, list all other Tort Immunity expenditures god included in line 30 above. Include the lotal dollar amount for each category.  Expenditures.  Workers Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service JudgmentsSettlements Educational Inspectional, Supervisory Services Related to Loss Prevention and/or R.  Reciprosal insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds	Using the hollowing categories, list all other Tort Immun included in line 30 above. Include the total dollar amou Expenditures.  Workers Compensation Act and/or Workers' Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance)  Risk Management and Claims Service JudgmentsSettlements. Supervisory Services Related Reciprocal inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76 Legal Services)  Principal and Interest on Tort Bonds.	=19							
area are brokens caregores, lest all other Tort Immuni included in line 30 above. Include the total clotlar amou Expenditures.  Workers Compensation Act and/or Workers Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance)  Itsis Managament and Claims Service JudgmentsSettlements  Services Services Related Residued Reciprocal Insurance Payments (Insurance Code 72, 76, 12, 76, 12, 76, 12, 76, 12, 76, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12	and street of the street of th	212		Total Reserve Remaining:					
Expenditures:  Workers' Compensation Act and/or Workers' Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service AudigmentsSettlements Educational, Inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76, 12, 12, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13	Expenditures:  Workers Compensation Act and/or Workers Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service JudgmentsSettlements Service Educational, Inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds Principal and Interest on Tort Bonds	314	_						
Workers' Compensation Act and/or Workers' Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service JudgmentsSettlements Educational, Inspectional, Supervisory Services Related Reciprosal Insurance Payments (Insurance Code 72, 76,	Workers' Compensation Act and/or Workers' Occupation Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service JudgmentsSettlementa Educational, Inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds Principal and Interest on Tort Bonds	JIN	_		made over the property of the last				
Unemployment Insurance Act insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related Rectorocal Insurance Payments (Insurance Code 72, 76, Legal Services Principal and Interest on Tort Bonds	Unemployment Insurance Act insurance Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds  Rechols for Tort Immunity are to be completed	19	Workers' Compensation Act and/or Workers' Occupation						
Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related Recprocal Insurance Payments (Insurance Code 72, 76, Legal Services	Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds  Rechedules for Tort Immunity are to be completed		Unemployment Insurance Act		The contract of the contract of the contract of				
Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76, Legal Services Principal and Interest on Tort Bonds	Risk Management and Claims Service Judgments/Setlements Educational, Inspectional, Supervisory Services Releted Recprocal Insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed	00	-						
Judgments/Settlements and Judgments/Settlements Educations   Educational, Inspectional, Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76, 1988 Services Principal and Interest on Tort Bonds	Judgments/Settlements Educational, Inspectional, Supervisory Services Related Receptoral Insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds Schedules for Tort Immunity are to be completed	lg							
uouginentaseuenmenta Educational, Inspectional, Supervisory Services Related Reciprocal Insurance Payments (Insurance Code 72, 76, Legal Services Principal and Interest on Tort Bonds	Loughiertacsenements Educational, Inspectional, Supervisory Services Related Reciprocal insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds Schedules for Tort Immunity are to be completed	2 2							
Reciprocal Insurance Payments (Insurance Code 72, 76, Legal Services	Reciprocal Insurance Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed	5 2	Frinchool headeline S.		and an experience of the second of the second of				
recapioda insulative Payments (insurance Code 72, 76, Legal Services Principal and Interest on Tort Bonds	receptodel insulation Payments (Insurance Code 72, 76 Legal Services Principal and Interest on Tort Bonds  Schedules for Tort Immunity are to be completed	215	concern, inspectorial, Supervisory Services Kelated	Reduction					
	Principal and Interest on Tort Borids  Schedules for Tort Immunity are to be completed	214	reciprocal insurance Payments (insurance Code 72, 76,						
	Principal and interest on Tort Bonds  R Schedules for Tort Immunity are to be completed	2[:							
	Schedules for Toxt Immunity are to be completed	4							

Reference should be made to accountant's report regarding this information.

# Reference should be made to accountant's report regarding this information.

## ESTIMATED INDIRECT COST DATA

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+	В	3	۵	_	-  -	L	-	o o	Ε
83	ESTIMATED INDIRECT COST RATE DATA								Γ
- \ <u>\</u>		i							
Т	Financial Data To Assist Indirect Cost Rate Determination								
4 Sp.	(Source document for the computation of the indirect Cost Rate is found in the "Expenditures 15.22" tab )	"Expenditures	15-22" tab)						
AL.	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	r the disbursemen	its/expenditures incli	uded within the	a following function	is charged directly	to and reimbur	sed from	
	rederal grant programs. Also, include all amounts paid to of for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reminded funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included.	thin each tunction of funding for a Tit	that work with speci ie I clerk, all other se	fic federal gran ularies for Title	nt programs in the	same capacity as g like duties in that	those charged to the function must be	to and be included,	
5	include any benefits and/or purchased services paid on or to persons whose setarles are classified as direct costs in the function listed.	is are classified as	direct costs in the f	unction listed.					
Supply Su	Support Services - Direct Costs (1-2009) and (5-2000)								
	Direction of Business Support Services (1-2510) and (5-2510)			L					
	Fiscal Services (1-2520) and (5-2520)								
_	Operation and Maintenance of Plant Services (1, 2, and 5-2540)								
윤 :	Food Services (1-2560) Must be less than (P16, Cot E-F, L62)				129,175				
11 IS re	value na commodres Mecened for Fiscal Year 2017 (include the value of commodites when defermining if a Single Audit Is required)	thes when determ	nning if a Single Aud	<b>.</b>	4 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
*	Infernal Services (1.2570) and (5.2570)				100,4				
-	Staff Services (1-2640) and (5-2640)	Ì							
	Data Processing Services (1-2660) and (5-2660)								
	SECTION II								
16 Est	Estimated Indirect Cost Rate for Federal Programs								
17		1	Restric	Restricted Program		Unrea	tricted Pro	E .	
_	Institution of the second of t	Luitelloii	IIIMLECT COSTS		Direct Costs			Direct Costs	
_	Support Services:	3,		ļ	1,038,834		1	458,834	
21 Pupil	=	2100		ļ	52 589		+	62 580	
22 Inst	Instructional Staff	2200			7.215			7 245	
23 Ger	General Admin.	2300			179.898		l l	179 89R	
_	School Admin	2400			218,379			218,379	
_	Business:								
_	Direction of Business Spt. Srv.	2510		.0			0		_
-	Fiscal Services	2520	55,988	92	0	55	55,968	0	_
-	Oper. & Maint. Plant Services	2540			209,057	209,057	750	0	
_	Pupil Transportation	2550			88,485			88,485	
$\overline{}$	Food Services	2560			14,353			14,353	l en
_	Internal Services	2570	2,883	ಬ	٥	2	2,883	0	_
	Central:								
3 2	Dien Demb Duln Einel Sp.	2810		-	0			0	_
_	Information Services	7820			0 :			0	
-	Staff Services	3840		c	<b>5</b> 6			0,6	- I
37 Dat	Data Processing Services	3880			> 0		> 0	3 (	
38 Other:		2000		<b>5</b>	<b>-</b>		0	9 (	- I
39 Cor	Community Services	3000		l	0 0			5 6	
40 Total			58,871	E	2,309,910	267.928	928	2 100 853	
4			Res	Restricted Rate		5	Unrestricted Rate		
4 g			Total Indirect Costs: Total Direct Costs:	sts:	58,871	Total Indirect costs:	sosts:	267,928	
4				- 2.55%			= 12.75%	£, 100,000	
<del>2</del>									

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 STATISTICAL SECTION FISCAL YEAR ENDED JUNE 30, 2017

f Capital Outlay and Depreciation         Cost         Add:         Less:         Cost Ending         Life in Depreciation         Accumulated Additions         Additions         Deletions         Cost Ending         Life in Depreciation         Accumulated Additions         Additions	1	\ \ \	8	c									Lage 71
F Capital Outlay and Depreclation   F Capital Outlay and Depreclation   F Capital Outlay and Depreclation   F Capital Outlay and Depreclation   P Cost	1					П	L.	Ø	Ξ	-	7	¥	
Description of Assets         Act (Enter Whole Dollars)         Act (Enter Enter Whole Dollars)         Act (Enter Enter Whole Dollars)         Act (Enter Enter	-	Schedule of Capital Outlay and	Deprec	lation		S							
Historicet Treatures   210   221   228,500   222   228,500   222   228,500   222   228,500   222   228,500   222   228,500   222   228,500   222   224,084	2		Acct	Cost Beginning 7/1/16	Add: Additions 2016-2017	Less: Deletions 2016-2017	Cost Ending 6/30/17	Life In Years	Accumulated Depreciation Beginning	Add: Depreciation Allowable	Less: Depreclation Deletions	Accumulated Depreciation Ending	Ending Balance Undepreclated
E Land   220   28,500   20   20   20   20   20   20   20	က		210				0		7/1/16	2016-2017	2016-2017	6/30/17	6/30/17
Page 1966   Page 222   Page 222   Page 222   Page 222   Page 222   Page 222   Page 223   Page 233	4	Land	220		The transfer on between your near the property of				The same of the sa			0	0
nd         222         nd         222         50         50         50         2124,712           dilings         231         3,911,215         74,790         3,986,005         50         2,124,712           dilings         232         24,084         24,084         24,084         24,084         24,084           uipmment         250         24,084         26,518         227,260         10         183,204           resents         260         4,605,713         119,316         0         4,725,029         14           d Equipment         700         4,605,713         119,316         0         4,725,029         14	ro		221	28,500		100 cm 10	20 500						
dings         230         3,911,215         74,790         3,986,005         50         2,124,712           dings         232         234,084         74,790         3,986,005         50         2,124,712           Other than Buildings         240         24,084         24,084         24,084         24,084         24,084           upmreent         250         24,684         26,518         27,260         10         183,204         6           Progress         263         4,665,713         119,316         0         4,725,029         10         2,580,380         14           d Equipment         700         4,605,713         119,316         0         4,725,029         10         2,580,380         14	ဖ	_	222				000,00	2					28,500
dings         231         3,911,215         74,790         3,966,006         50         2,124,712           Other than Buildings         240         24,084         24,084         24,084         24,084         24,084         24,084           Upmrent         250         24,084         26,518         26,518         27,260         10         183,204         6           Progress         263         4,565,713         119,316         0         4,725,029         10         2,580,380         14           Residence         260         4,605,713         119,316         0         4,725,029         2,580,380         14           Recision         10         10         10         10         2,580,380         14	7		230					3				0	0
dings         2.22         2.4,084         2.4,084         2.4,084         2.4,084         2.4,084         2.4,084         2.4,084         2.4,084         2.27,280         10         183,204         6.5,081         2.5,081         3         3,679         6.5,081         3         3,679         6.5,081         7.5,029 <t< td=""><td>∞</td><td>П</td><td>231</td><td>3.911.215</td><td>74 790</td><td></td><td>2000 000</td><td>5</td><td></td><td></td><td></td><td></td><td></td></t<>	∞	П	231	3.911.215	74 790		2000 000	5					
Other than Buildings         240         24,084         20         24,084         20         24,084           upment         250         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         24,084         26         254,711         6 </td <td>6</td> <td>-</td> <td>232</td> <td></td> <td></td> <td></td> <td>2000</td> <td>3 8</td> <td>2, 124, 712</td> <td>(3,854</td> <td></td> <td>2,198,566</td> <td>1,787,439</td>	6	-	232				2000	3 8	2, 124, 712	(3,854		2,198,566	1,787,439
Lipment         260         209,252         18,008         227,260         10         183,204           1 Progress         252         426,681         26,518         455,199         5,981         3         254,711         6           1 Progress         260         4,605,713         119,316         0         4,725,029         10         2,590,390         14           1 Equipment         700         4,605,713         119,316         0         4,725,029         2,590,390         14	위	Improvements Other than Buildings (Infrastructure)	240	24,084		The state of the s	NBO NC	8 8	100 10			0 00 00	0
251         209,252         18,008         227,250         10         183,204         6           252         426,681         26,518         453,199         5         554,711         6           3         263         5,981         3         3,679         7           200         4,605,713         119,316         0         4,725,029         2,580,380         14           10         20         4,725,029         2,580,380         14         2,580,380         14	뒤	Capitalized Equipment	250	-			41,004		74,084			100,17	
262         426,681         26,518         453,199         5         254,711         6           8         263         6,981         3         3,679         6         3,679         6           8         200         4,605,713         119,316         0         4,725,029         2,590,380         14           10         10         4,725,029         2,590,380         14	임	10 Yr Schedule	251	209,252	18.008		297 2BN	ş	100 000	0010			
263 5,981 3 3,679 6 280 2,605,713 119,316 0 4,725,029 2,590,390 144	뛰	5 Yr Schedule	252	426,681	26.518		453 100	2 4	103,204	9,736		192,940	34,320
88 280 35073 119,316 0 4,725,029 2,590,390 144	4	3 Yr Schedule	253	5.981			E 001		117,965	60,650		315,361	137,838
200 4,605,713 119,316 0 4,725,029 2,590,390 nont 700 10	15	Construction in Progress	280				100,0	9	8/9'5	1,994		5,673	308
100 10 0 10 0 10 0 10 0 10 0 10 0 10 0	91		200	4,605,713	119,316	0	4 725 029		0 500 900	770 007			0
	2	Non-Capitalized Equipment				The second second second second		9	4,000,000	140,234	o	2,736,624	1,988,405
	8	Allowable Depreciation						2		0		4	, .

Page 27

	_	A	В	l c	T D	IEI F
Second	1					
		<b></b>				
Department   1.00   1.11   1		Fund			ACCOUNT NO. TITLE	
Description:	5		oneer. Row		ACCOUNT NO - ITTLE	Amount
D				Ω	PERATING EXPENSE PER PUPIL	
Section			Expenditures 15-22   114		Total Eveneditures	2 2540.08
10   0					•	98,55
Total Expanditures						140,98
Total Expenditures   1-22, 1,511   Total Expenditures   \$ 3,051						100,55
Total Expanditures						85,27 65,08
Case   RECEPTORIEVENUES OR DISSURGEMENT/SEXPENDITURES NOT APPLICABLE TO THE REDULAR K-12 PROGRAM:	14	1	Education 10-22, 2001		· · · · · · · · · · · · · · · · · · ·	\$ 3,010,68
13   R   Revenues 9-14, L47, Col F   1412   Ragular - Transp Fees from Other Chaintas (in State)   8					·	
Total		TESS KECEIN (S/KEAE)	YUES OR DISBURSEMENTS/EXPENDITURES N	OT APPLIC	ABLE TO THE REGULAR K-12 PROGRAM:	
19   R   Revenues 9-14, L47, Col F   1422   Summer 8th - Transp. Fees from Drught or Parents (in State)		TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (in State)	\$
Transparence   Tran					Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
Transparence   Tran						0
			· · · · · · · · · · · · · · · · · · ·			
25   TR		***	*			0
27   R			Revenues 9-14, L58, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	0
TR						U
27   17   18   18   18   18   18   18   1						<u>D</u>
20   Adul   Revenues 9-14, 1-14, Col D   3410   Adult Ed (from ICCB)						0
30   Abl-Tit   Revenues 9-14, L218, Col D.   4400   Fed - Spec Education - Preschool Discretionary			Revenues 9-14, L148, Col D	3410	Adult Ed (from ICCB)	0
23					·	
Second Column						
Descriptions   15-22,   13, Col   K   GeV    1275   Special Education Programs Pra-K   1275   15   15   15   15   15   15   15	33					
Separalitius   1-52   L11, Col K - (GAP)   1900   2004   2005					Pre-K Programs	98,767
B					·	0
B					·· -	0
DD   Expenditures 15-22, L22, Col K   1912   Expenditures 15-22, L22, Col K   1912   Special Education Programs P.2 - Private Tuttion   123,4   1915   Expenditures 15-22, L23, Col K   1915   Special Education Programs Pre-K - Tuttion   123,4   1915   Expenditures 15-22, L24, Col K   1915   Special Education Programs Pre-K - Tuttion   123,4   1915   Expenditures 15-22, L25, Col K   1915   Special Education Programs Pre-K - Tuttion   123,4   1916   Expenditures 15-22, L25, Col K   1916   Expenditures 15-22, L27, Col K   1917   Standard Supplemental Programs Pre-K - Private Tuttion   1916   Expenditures 15-22, L27, Col K   1917   Standard Supplemental Programs Pre-K - Private Tuttion   1916   Expenditures 15-22, L27, Col K   1918   Interactionated Programs - Private Tuttion   1916   Expenditures 15-22, L23, Col K   1919   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1927   Summer School Programs - Private Tuttion   1916   Expenditures 15-22, L33, Col K   1928   Expenditures 15-22, L33, Col K   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditures 15-22, L134, Col C   1928   Expenditur		ED				0
Page   Page						0
### DD						0
D						123,451
Adult/Continuing Education Programs - Private Tuition	43					0
## BD						0
BD						0
BD						0
ED				1919		0
Expenditures 15-22, L32, Col K   1822   Truants Alternative/Optional Ed Progras - Private Tuition   Community Services   Services					-	0
ED					•	
Expenditures 15-22, L114, Col   Expenditures 15-22, L114, Col   Expenditures 15-22, L114, Col   Septenditures 15-22, L115, Col   Septenditures 15-22, L150, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   Septenditures 15-22, L170, Col   S		ED CO				0
ED				4000	Total Payments to Other Govt Units	345,065
Coal					•	1,134
CAM		_				0
Add   Expenditures 15-22, L150, Col   Capital Outlay   Non-Capitalized Equipment   N	57 c				· · · · · · · · · · · · · · · · · · ·	
DS	77 a	AM.	Expenditures 15-22, L150, Col G		' '	725
DS		PERC IS				
TR	57 D	8				70,000
1	2 T	R	Expenditures 15-22, L179, Col K - (G+I)			0
TR	3 ⊤	R		4000	Total Payments to Other Govt Units	0
7	<u>-</u>	r. R				0
7	<b>6</b> ⊤	R.				24,859
Sample	7 M	R/S8	Expanditures 15-22, L210, Col K			8,159
MR/SS Expenditures 15-22, L215, Col K 1300 Adult/Continuing Education Programs    MR/SS   Expenditures 15-22, L215, Col K 1600   Summar School Programs   MR/SS   Expenditures 15-22, L274, Col K 3000   Community Services   MR/SS   Expenditures 15-22, L274, Col K 3000   Community Services   MR/SS   Expenditures 15-22, L274, Col K 3000   Community Services   Total Payments to Other Govt Units						
MR/SS Expenditures 15-22, L274, Col K 3000 Community Services  MR/SS Expenditures 15-22, L278, Col K 4000 Total Payments to Other Govt Units  Total Deductions for OEPP Computation (Sum of Lines 18 - 73) \$ 667,85  Total Operating Expenses Regular K-12 (Line 14 minus Line 75)  8 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2016 (SIRE 54-33) 1.13	취燃	rveo R/88				
MR/SS Expenditures 15-22, L274, Col K 3000 Community Services  MR/SS Expenditures 15-22, L278, Col K 4000 Total Payments to Other Govt Units  Total Deductions for OEPP Computation (Sum of Lines 18 - 73) \$ 667,85  Total Operating Expenses Regular K-12 (Line 14 minus Line 75)  8 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2016 (SIRE 54-33) 1.13						0
MR/SS Expenditures 15-22, L278, Col K 4000 Total Payments to Other Govt Units  Total Deductions for OEPP Computation (Sum of Lines 18 - 73) \$ 667,85  Total Operating Expenses Regular K-12 (Line 14 minus Line 75) 2,342,34  Total Operating Expenses Regular K-12 (Line 14 minus Line 75) 2,342,34  Total Operating Expenses Regular K-12 (Line 14 minus Line 75) 2,342,34  Total Operating Expenses Regular K-12 (Line 14 minus Line 75) 2,342,34	2 M	R/8S	Expenditures 15-22, L274, Col K			
Total Deductions for OEPP Computation (8um of Lines 18 - 73) \$ 687,86	3 M	R/89	Expenditures 15-22, L278, Col K	4000	Total Payments to Other Govt Units	0
Total Operating Expenses Regular K-12 (Line 14 mileus Line 75)  9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2016 (RBE 54-33), L12  206.3  Estimated OEPP (Line 76 divided by Line 77)  7,904.5	5				Total Darkingtions for OEDD Commutation (Street of Lines of Street	8 207 500
9 Mo ADA from the General State Aid Claimable for 2016-2017 and Payable in 2017-2016 (ISBE 54-33), L12 296.3 Estimated OEPP (Line 76 divided by Line 77) \$ 7,904.5	8					2,342,547
Estimated OEPP (Line 76 divided by Line 77) \$ 7,904.5	7		9 Mo ADA from	n the Gener	al State Aid Claimable for 2016-2017 and Payable in 2017-2016 (ISBE 54-33), L12	296.34
d I	5				Estimated OEPP (Line 76 divided by Line 77)	\$ 7,904.83

	tB	C		E F
<u>.</u>	FSTIMATED OPERATING EXPENS		L (OEPP) PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2017)	
	and the statement of the second	This aci	isquite as comported for raincal districts only.	
Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
5			Manager 11 LL	Amount
0			PER CAPITA TUITION CHARGE	
1 LESS OFFSETTING RECEI	DTO DELECTURE.			
TR	Revenues 9-14, L42, Col F	1411	Popular -Transa Feec from Dunila or Barnets (in Clata)	
1 TR	Revenues 9-14, L44, Col F	1413		3
TR	Revenues 9-14, L45, Col F	1415		
TR	Revenues 9-14, L46, Col F	1418		
7 TR	Revenues 9-14, L51, Cot F	1431		
TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (in State)	4.5
TR.	Revenues 9-14, L54, Col F	1434		
TR TR	Revenues 9-14, L55, Col F	1441		
TR	Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443 1444	,	
ED	Revenues 9-14, L75, Col C	1800		
ED-O&M	Revenues 9-14, L82, Col C,D	1700		
ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	12
ED	Revenues 9-14, L87, Col C	1619		
ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	
ED .	Revenues 9-14, L91, Coi C	1829	Sales - Other (Describe & Itemize)	
ED .	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
ED-O&M ED-O&M-TR	Revenues 9-14, L95, Col C,D	1910	Rentals	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F	1940	Services Provided Other Districts	
ED	Revenues 9-14, L104, Col C,D,E,F,G Revenues 9-14, L108, Col C	1991 1993	Payment from Other Districts	
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Other Local Fess (Describe & Itemize) Total Special Education	12
ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	67
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	
]ED .	Revenues 9-14, L145, Col C	3360	State Free Lunch & Breakfast	
ED-O&M-MR/SS	Revenues 9-14, L148, Col C,D,G	3365	School Breakfast initiative	
ED-O&M ED-O&M-TR-MR/SS	Revenues 9-14, L147,Col C,D	3370	Driver Education	
ED ED	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	41,
ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C Revenues 9-14, L158, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants	
ED-TR-MR/88	Revenues 9-14, L157, Col C,F,G	3695	Scientific Literacy Truant Alternative/Optional Education	
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715	Reading Improvement Block Grant	
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3720	Reading Improvement Block Grant - Reading Recovery	
ED-TR-MR/SS	Revenues 9-14, L181, Col C,F,G	3725	Continued Reading Improvement Block Grant	
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3728	Continued Reading Improvement Block Grant (2% Set Aside)	
ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3700	Chicago General Education Block Grant	
ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L165, Col C,D,E,F,G Revenues 9-14, L165, Col C,D,E,F,G	3775 3780	School Safety & Educational Improvement Block Grant	
ED-TR	Revenues 9-14, L167, Col C,F	3815	Technology - Technology for Success State Charter Schools	
O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	
ED-O&M-DS-TR-MR/88-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	
ED .	Revenues 9-14, L180, Col C	4045	Head Start (Subtract)	
ED-O&M-TR-MR/S\$	Revenues 9-14, L184, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	-	Total Title VI	18,0
ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	128,3
ED-0&M-TR-MR/SS ED-0&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	50	Total Title	133,9
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4000	Total Title IV	
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G		Fed - Spec Education - IDEA - Flow Through	49,8
ED-O&M-TR-MR/S\$	Revenues 9-14, L222, Col C,D,F,G	4000	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretions at	
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G		red - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	
D-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G		Total CTE - Perkins	
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	
:D :D-O&M-DS-TR-MR/SS-Toxt	Revenues 9-14, L260, Col C	4901	Race to the Top	
:D-O&M-DS-TR-MR/SS-Tort :D,O&M,MR/SS	Revenues 9-14, L261, Col C-G,J Revenues 9-14, L262, Col C,D,G		Race to the Top-Preschool Expansion Grant	
:D-TR-MR/SS	Revenues 9-14, L263, Col C,F,G		Advanced Placement Fes/International Baccalaureate Title HI - Immigrant Education Program (IEP)	1
D-TR-MR/88	Revenues 9-14, L264, Col C,F,G		Title III - Language Inst Program - Limited Eng (LIPLEP)	
D-TR-MR/SS	Revenues 9-14, L265, Col C,F,G		Learn & Serve America	
D-08M-TR-MR/SS	Revenues 9-14, L266, Col C,D,F,G		McKinney Education for Homeless Children	
D-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G		Title II - Eisenhower Professional Development Formula	
D-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	18,78
D-O&M-TR-MR/SS	Revenues 9-14, 1269, Col C,D,F,G		Federal Charter Schools	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G		Medicald Matching Funds - Administrative Outreach	1,78
D-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G Revenues 9-14, L272, Col C,D,F,G		Medicald Matching Funds - Fee-for-Service Program	
	10000000 0 17, E212, G01 G,D,F,G	4999 (	Other Restricted Revenue from Federal Sources (Describe & Itemize)	
			Total Deductions for PCTC Computation Line 83 through Line 173	\$ 500,94
ş []			Nat Operating Expense for Tuition Computation (Line 76 minus Line 176)	1,841,60
			Total Depreciation Allowance (from page 27, Line 18, Col I)	146,23
			Total Allowance for PCTC Computation (Line 176 minus Line 177)	1,987,84
	9 Month AD	OA (from the	Total Allowance for PCTC Computation (Line 176 minus Line 177) GSA Claimable for 2015-2017 Payable in 2017-2018 (ISBE form 54-33, Line 12)) Total Estimated PCTC (Line 178 divided by Line 179)	298.34

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER SCHEDULES AND ITEMIZATIONS FISCAL YEAR ENDED JUNE 30, 2017

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

- 1. Page 11, Account 1993, Educational Fund \$12,620 represents miscellaneous revenues, refunds and reimbursements.
- 2. Page 11, Account 1999; Educational Fund \$16,983 represents miscellaneous revenues, refunds and reimbursements.
- 3. Page 11, Account 1999, Operations and Maintenance Fund \$78 represents miscellaneous revenues, refunds and reimbursements.
- 4. Page 11, Account 1999, Transportation Fund \$107 represents miscellaneous revenues, refunds and reimbursements.
- 5. Page 15, Account 2190, Salaries \$2,257 represents playground supervisor salaries.
- 6. Page 18, Account 5400, Other Objects \$1,100 represents bond agent fees.
- 7. Page 20, Account 2190, Employee Benefits \$173 represents playground supervisor benefits.
- 8. Page 24, Other \$274 represents prior year adjustments.

Note... The page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located on the top left or top right hand comer of each AFR page.

### 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Ecucational Fund (10) Computer Technology only.
- 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 abalition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 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 resenue 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)

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 che the box on the left, and attach the appropriate findings/comments.

		,
E		<ol> <li>One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the lilinois Government Ethics Act. [5 ILCS 420/4A-101]</li> </ol>
		2. One or more custodians of funds falled to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].
		<ol> <li>One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code (105 ILCS 5/10-20.21).</li> </ol>
		. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted (30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
		i. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
		i. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
Æ		. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
	- (	. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue
		Sharing Act [30 ILCS 115/12].
		. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per ##inois School Code [105 ILCS
		5/10-22.33, 20-4 and 20-5].
	10	. 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 authorizing statute/regulation or without statutory/regulatory authorization per litinois
		School Code [105 ILCS 5/17-2A].
1	12	. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed
	13	. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
		ISBE rules pursuant to illinois School Code [105 ILCS 5/2-3.27; 2-3.28].
	14	At least one of the following forms was filed with ISBE late: The FY16 AFR (ISBE FORM 50-35), FY16 Annual Statement of Affairs (ISBE Form 50-37) and FY17
		Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
PAR1	B-	FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the !!!inois School Code !105 ILCS 5/1A-8],
	15	The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in
100		anticipation of current year taxes are still outstanding, as authorized by !linois School Code [105 ILCS 5/17-16 or 34-23 through 34-27].
-	19.	The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Ald
		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
		bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
	10.	The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
		on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
	_	
PART	<u>C -</u>	OTHER ISSUES
-		
ш		Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	20.	Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
브	21.	Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
×	22.	Check this box if the district is subject to the Property Tax Extansion Limitation Law. Effective Date: 11/1/1996 (Ex: 00/00/0000)
x		If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
		please check and explain the reason(s) in the box below.
Da	n C	Question 23 - opinion is adverse due to regulatory basis and qualified due to omitted disclosures required by GASB 45.
100		Spiritor to Spiritor to detect to regulatory basis and quantied due to office discussing required by GASB 45.
		l l

<u>PART D -</u>	EXPLANATION OF	<b>ACCOUNTING</b>	PRACTICES FOR	ATE MANDATED	CATEGORICAL PAYMENTS

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

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

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

Date:

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

LINE ACCOUNTY AND COMMENTS	20110	BER ES	31.00	No. of Lot,	385-81	105 Mari	Na.	1982 (1882	err -	USV ESS	- 15 to 1
Deferred Revenues (490)	1000	PC 100	TABLE SA	100			- Yua		.સીકે	1_	_Backgad _1
Mandalac Categoricals Feynments (3110, 3500, 3510, 3100, 3115)											0
Direct Receipts/Revenue				2 14							
Mendated Categoricals Payments (3110, 3500, 3510, 3100, 3105											C
Total				0.57							0

### PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to	the Auditor's Questionnaire:	

LMHN, Ltd. Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 illinois Administrative Code Part 100 Section 110, as applicable.

Sionature

9/20/2017 mm/dd/yyyy

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

	A B C	D E	F	G	Н		j	K	L
1			FINANC	IAL P	ROFILE INFORMATION	<u>ON</u>			
2									
3 <i>[</i>	Requirea to b	e completed for School L	Districts only.						
	A. Tax Ra	tes (Enter the tax rate - ex	: .0150 for \$1.50)						
7		Tax Year <u>2016</u>	Equalized Asse	essed	Valuation (EAV):	į	18,005,432		
9		Educational	Operations & Maintenance		Transportation		Combined Total	Wo	rking Cash
10	Rate(s):	0.026819 +	0.00488	1 +	0.003083	=	0.034780		0.000276
11 12									
13 E	3. Results	of Operations							
14									
15		Receipts/Revenues	Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance		
16		2,831,658	2,718,170	7	113,488		1,126,364		
17	The	numbers shown are the su				for the	e Educational, Operatio	ons & Main	tenance,
8 9	Tran	sportation and Working Ca	sh Funds.						
<u></u>	. Short-T	erm Debt **							
1		CPPRT Notes	TAWs		TANs		TO/EMP. Orders	GSA	Certificates
2		0 +	0	+	0	+	0	+ .	0
3		Other	Total						
4	** The	0 =	0	3.6					
22 23 24 25 25 27 28 9	IUO	numbers shown are the sur	m of entries on page 2	:5.					
7									
욁P	-	erm Debt e applicable box for long-te	rm deht allowance hu	hme o	f district				
न	Check th	a applicable pox for long-te	and debt allowance by	type o	i district				
1	a.	6.9% for elementary and	high school districts,		2,484,750				
2]	X b.	13.8% for unit districts.							
3									
4	Long-1e	m Debt Outstanding:							
3 4 5 6	C.	Long-Term Debt (Principa	al only)	Acct					
7		Cutstanding:		511	1,335,000				
8 9									
9									
0 E. 1		Impact on Financial Pole, check any of the following			atarial impact on the ent	ihda f	inencial position during	firtura ran	ortina noriada
2		ets as needed explaining		rc a III	aterial impact on the orn	aty o i	inanoai posidon duning	lotale leb	orang penous.
3							*/		
1		ding Litigation							
5	1	erial Decrease in EAV	FU						
		erial increase/Decrease in I erse Arbitration Ruling	Enrollment						
7		sage of Referendum							
2		s Filed Under Protest							
_	Taxe			tv Tav	Appeal Board (PTAB)				
2	7	sions By Local Board of Re	eview or Illinois Proper	Ly I an					
1	Deci		•	iy lux					
010	Deci	sions By Local Board of Re	•	iy Tux					
	Deci	sions By Local Board of Re r Ongoing Concerns (Desc	•		IMI DAWADAN MINIKADINI				
2	Deci Othe	sions By Local Board of Re r Ongoing Concerns (Desc	•		THE UNIONAL PROPERTY.	111110	HAWOMAN SHE HAWING		
8 9 0 1 1 2 3 4	Deci Othe	sions By Local Board of Re r Ongoing Concerns (Desc	•		um umazu umazumu		STIMMORY - STILL STIMMORY	1010111	
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7 m 4 m		<b>是</b> 50 (Go to th	STIMATED FINANC the following website for https://www.isbe.net/Pages/S	ESTIMATED FINANCIAL PROFILE SUMMARY the following website for reference to the Financial Profile) https://www.isbe.net/Pages/School-District-Financial-Profile.aspx	ARY cial Profile) e.aspx				
0 2 8	District Name: District Code: County Name:	South Fork Community Unit School District No. 14 03-011-0140-24 Christian							15
1 2 6 4 6	÷	Fund Balance to Revenue Ratlo: 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 Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, & 70, Minus Funds 10 & 20	50 & 80 ਜੋ negative)	Total 1,126,364.00 2,831,668.00 0.00	Ratio 0.398	Score Weight Value	4 0.35 1.40	
3 <mark>78994</mark> 9	м ,	Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10 & 20		<b>Total</b> 2,718,170.00 2,831,658.00 0.00	<b>Ratio</b> 0.960	Score Adjustment Weight Value	0.35	
4 4	ei 	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)	Funds 10, 20 40 & 70 Funds 10, 20, 40 divided by 360	d by 360	<b>Total</b> 1,126,364.00 7,550.47	Days 149.17	Score Weight Value	3 0.10 0.30	
	∢	Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	Funds 10, 20 & 40 (.85 x EAV) x Sum of Combined Tax Rates	ombined Tax Rates	<b>Total</b> 0.00 532,294.59	Percent 100.00	Score Weight Value	4 0.10 0.40	
E 55 8 8	и́	Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H37) Total Long-Term Debt Allowed (P3, Cell H31)			<b>Total</b> 1,335,000.00 2,484,749.62	Percent 46.27	Score Weight Value	2 0.10 0.20	
35 37 38					Estimated 2018 F	Total inancial Profi	Total Profile Score: 3.70 Estimated 2018 Financial Profile Designation: <u>RECOGNITION</u>	3.70 * RECOGNITION	
39 47 47 47				*	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	ange based on da the timing of man	la provided on the Fine dated categorical payn	incial Profile nents. Final score	

Reference should be made to accountant's report regarding this information.

### SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS ACTIVITY FUNDS

### FOR THE FISCAL YEAR ENDED JUNE 30, 2017

		Balance y 1, 2016	Receipts	Dis	bursements_		Balance e 30, 2017
ASSETS							
Cash	\$	67,408	\$ 142,931		138,440		71,899
LIABILITIES							
Amounts Due to Organizations:							
Class of 2020	\$	<u>:</u> ⊕	\$ 2,450	\$	*2	\$	2,450
Class of 2019		596	2 <b>,47</b> 0		1,227		1,839
Class of 2018		2,736	5,584		4,353		3,967
Class of 2017		1,109	8,118		9,227		20
Class of 2016		1,471	-		1,471		-
8th Grade		2	-		-		2
After Prom		-	1,714		1,714		0.500
Yearbook		8,368	5,386		4,162		9,592
Cheerleaders		1,710	16,116		16,249		1,577
Student Council		1,338	3,287		3,026		1,599
Boys Basketball		771	-		-		771 160
Angel Tree		580	413		833		
Principals Fund		20,878	7,240		23,787		4,331 5,269
Football		4,946	16,592		16,269		5,209 52
Library Club		52 70	-				70
National Honor Society		70	1 270		915		1,876
JH Student Council		1,413	1,378 5,408		5,670		894
JH Cheerleaders		1,156	•		3,070		593
Technology		593	-		770		442
Scholarship		1,212 527	5,186		4,151		1,562
JH Basketball Girls Basketball		185	3,244		3,334		95
		840	1,233		1,261		812
JH Girls Basketball HS PBIS		463	1,233		1,201		463
Blackout Student Club		÷:	720		422		298
Red Cross			3,567		3,521		46
Parent Teacher Community		8,576	24,827		22,086		11,317
Art		721	 216		220		717
TOTAL SENIOR/JUNIOR HIGH SCHOOL	_\$	60,313	\$ 115,149	_\$	124,668	_\$	50,794
ES PBIS	\$	1,136	\$ 1,633	\$	1,926	\$	843
Elementary Account		5,959	 26,149		11,846		20,262
TOTAL ELEMENTARY SCHOOL	\$	7,095	\$ 27,782		13,772		21,105
TOTAL LIABILITIES	\$	67,408	\$ 142,931	_\$	138,440	\$	71,899

Reference should be made to accountant's report regarding this information.

# ILLINOIS STATE BOARD OF EDUCATION School Business Services Division (N-330)

Page 32

100 North First Street Springfield, IL 62777-0001

South Fork Community Unit School Distr 3% 3,000 82,270 0 0 85,270 Total Budgeted Expenditures, Fiscal Year 2018 0 Maintenance Fund 03-011-0140-24 Operations & 82,270 3,000 85,270 **Educational Fund** School District Name: RCDT Number: 2,883 0 0 0 0 83,000 80.117 Total Actual Expenditures, Fiscal Year 2017 0 Maintenance Fund Operations & 0 2,883 0 0 C 83,000 80,117 **Educational Fund** Funct. No. 2320 2510 7. Deduct - Early Retirement or other pension obligations required 2330 2490 2570 2610 Percent Increase (Decrease) for FY2018 (Budgeted) over LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET 3. Other Support Services - School Administration 4. Direction of Business Support Services 2. Special Area Administration Services 6. Direction of Central Support Services Executive Administration Services by state law and included above. (Section 17-15 of the School Code) Description 9. FY2017 (Actual) Internal Services 8. Totals

## CERTIFICATION

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. also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2018" agree with the amounts on the budget adopted by the Board of Education.

September 20, 2017
Signature of Superintendent Date

Ron Graham

Contact Name (for questions)

217-237-4333 x222

Confact Telephone Number

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

- The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing. Waiver resolution must be adopted no later than June 30.
- 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 will amend their budget to become in compliance with the limitation. Budget amendments must be adopted no later than June 30.

Reference should be made to accountant's report regarding this information.

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REPORT ON SHARED SERVICES OR OUTSO School Gode, Section 11-1,1 (Public Act 97-031 Float Veat Finding June 30, 2017 Complete the following for attempts to improve fiscal efficiency through shared services or cuspounding in the prior, current more fiscal Veat Finding June 30, 2017 Outplete the following for attempts to improve fiscal efficiency through shared services or cuspounding to the prior current shared services or cuspounding to the prior current shared services or cuspounding to the prior current shared services or cuspounding to the prior current shared services or cusponed services and the shared services or cusponed services or cusponed services and the shared services or cusponed se	1		8	O	۵	
School Code, Section 17-1.1 (Public Act 97-03) Fiscal Year Ending June 30, 2017  Complete the following for attempts to improve faces efficiency through shared services or outsource) in the prior, current and not face Southern and not face South Community Unit School  Services or Function (Check all that apply)  Curriculan Planning  Services or Function (Check all that apply)  Curriculan Planning  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity and  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And  Custodial Services  Energy Purity And	~		ON SHARE	D SERVIC	ES OR OUT	
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South Fork Community Unit School    Contect if the schedule is not applicable   Percent from Content in the Budget   Percent from Content in the Budget   Percent from Content in the Budget   Percent from Content in the Budget   Percent from Content in the Budget   Percent from Content in the Budget   Percent from Counter from Content in the Budget   Percent from Counter from Coun	ည	П	services or outso	urcing in the pri	for, current and next	f fiscal veers
Check if the sohedule is not applicable.   Prior   P	9		South For	k Communi 3-011-014	ty Unit School 0-24	
Indicate with an CN if Devicts Reduction Plan is Required in the Budget  Services or Function ( <u>Check all that apply</u> )  Curriculum Planning  Custodrial Starde Programs  Employee Benefits  Energy Purchasing  Food Services  Grand White Branch Services  Investment Pools  Investment Po	ω		Prior Fiscal Year		Next Fiscal Year	
Services or Function (Check all that apply)  Curriculum Planning Custodia Services  Educational Shared Programs  Employee Benefits Food Services Fordural Maintenance Services Insurance I	0	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	The state of the s	***************************************		the second second to the second secon
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