# Sesser-Valier Community Unit School District No. 196 Sesser, Illinois

# ANNUAL FINANCIAL REPORT

June 30, 2015 (With Auditors' Report Thereon)

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#### INDEPENDENT AUDITORS' REPORT

September 14, 2015

Members of the Board of Education Sesser-Valier Community Unit School District No. 196 Sesser, Illinois 62884

#### Report on the Financial Statements

We have audited the accompanying financial statements as shown on pages 5 through 22 of the Annual Financial Report (AFR) of Sesser-Valier Community Unit School District No. 196 (District), which comprise the Statement of Assets and Liabilities Arising from Cash Transactions, of each fund and account group as of June 30, 2015, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. 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.

#### Auditors' 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 *Government Auditing Standards*, 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 auditors' 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating 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.

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

As described in Note #1, the financial statements are prepared by Sesser-Valier Community Unit School District No. 196 on the basis of the financial reporting provisions of 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 basis of accounting 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 above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Sesser-Valier Community Unit School District No. 196 as of June 30, 2015, and the respective changes in financial position for the year then ended.

# **Basis for Qualified Opinion**

The District 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**

In our opinion, except for the effects of the omissions described in the "Basis for Qualified Opinion" 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 each fund and account group of Sesser-Valier Community Unit School District No. 196 as of June 30, 2015, and their respective revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions of the Illinois State Board of Education described in Note #1.

#### **Other Matters**

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sesser-Valier Community Unit School District No. 196's basic financial statements. The Schedule of Changes in Activity Funds and Pension Information Schedules listed as Other Information in the table of contents and the information presented on AFR pages 2 through 4, AFR pages 23 through 33 and AFR page 36 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements.

The supplementary schedules on AFR pages 23 through 27, the itemization schedule on AFR page 33 and the schedule of expenditures of federal awards are the responsibility of management and were 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 in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules on AFR pages 23 through 27, the itemization schedule on AFR page 33 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Schedule of Changes in Activity Funds and Pension Information Schedules listed as Other Information in the table of contents, and the information presented on AFR pages 2 through 4, AFR pages 28 through 32 and AFR page 36 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.

The 2014 comparative information in the Schedule of Expenditures of Federal Awards was subjected to the auditing procedures applied by us and our report dated September 15, 2014 expressed an unqualified opinion that such information was fairly stated in all material respects in relation to the 2014 financial statements taken as a whole.

# Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2015, on our consideration of Sesser-Valier Community Unit School District No. 196's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to 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 Sesser-Valier Community Unit School District No. 196's internal control over financial reporting and compliance.

Respectfully submitted,

Glass + Shuffett Led.

Centralia, Illinois

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INDEPENDENT AUDITORS' 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

September 14, 2015

Members of the Board Sesser-Valier Community Unit School District No. 196 Sesser, Illinois 62884

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We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group of Sesser-Valier Community Unit School District No. 196 (District) as of June 30, 2015, and the related Statement of Revenues Received, Expenditures Disbursed, Other Financing Sources (Uses) and Changes in Fund Balances (All Funds); Statement of Revenues Received; and Statement of Expenditures Disbursed, Budget to Actual for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 14, 2015. 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 basis of financial reporting provisions of the Illinois State Board of Education, which is comprehensive basis of accounting other than generally accepted accounting principles.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Sesser-Valier Community Unit School District No. 196'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 the Sesser-Valier Community Unit School District No. 196's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 the 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Sesser-Valier Community Unit School District No. 196'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 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.

Respectfully submitted,

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Centralia, Illinois

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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

September 14, 2015

Members of the Board Sesser-Valier Community Unit School District No. 196 Sesser, Illinois 62884

# Report on Compliance for Each Major Federal Program

We have audited Sesser-Valier Community Unit School District No. 196's (District) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB)* Circular A-133 Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2015. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

# Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Sesser-Valier Community Unit School District No. 196's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

# **Opinion on Each Major Federal Program**

In our opinion, Sesser-Valier Community Unit School District No. 196 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

### Report on Internal Control Over Compliance

Management of Sesser-Valier Community Unit School District No. 196 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sesser-Valier Community Unit School District No. 196's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sesser-Valier Community Unit School District No. 196's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

Respectfully submitted,

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Centralia, Illinois

# SESSER-VALIER COMMUNITY UNIT SCHOOL DISTRICT NO. 196 NOTES TO FINANCIAL STATEMENTS June 30, 2015

#### **NOTE 1--SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

The District has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity, which would exercise such oversight, which would result in the District being considered a component unit of the entity.

#### B. Basis of Presentation--Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balances, revenues and expenditures. 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. The financial statements, which focus on the measurement of spending and determination of changes in financial position rather than upon net income determination, reflect the cash basis of accounting.

General Funds--The General Fund, which consists of the Educational Fund and the Operations and Maintenance Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds—The Transportation Fund, the Illinois Municipal Retirement Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

<u>Debt Service Fund</u>--The Debt Service Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

<u>Capital Projects Fund</u>--The Capital Projects Fund and Fire Prevention and Safety Fund account for financial resources to be used for the acquisition or construction of major capital facilities.

## 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.

The Agency Funds (Student Activity Funds) 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.

#### Governmental Funds-Measurement Focus

The financial statements of all governmental 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.

#### 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, not 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.

#### C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures paid 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 cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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

Additionally, these financial statements are issued to comply with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles. Therefore, GASB 34 statements are not presented.

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

#### D. Budgets and Budgetary Accounting

The budget is prepared for all governmental fund types and for the expendable trust fund on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105ILCS 5/1B-13 of the Illinois Compiled Statutes. The budget was adopted on September 15, 2014, and amended on June 8, 2015.

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

The District follows these procedures in establishing the budgetary data reflected in 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 disbursed and the means of financing them.

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

#### E. Cash

Separate bank accounts are not maintained for all District funds. Certain funds maintain their uninvested cash 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.

#### F. Investments

Investments are stated at cost. The District has adopted a formal written investment and cash management policy. The policy requires collateralization for investments in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the District has invested more than \$250,000. The institutions in which investments are made must be approved by the Board of Education. The District is authorized to invest in securities permissible by the Illinois School Code.

#### G. General Fixed Assets

General Fixed Assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures in the Governmental or Activity Funds and capitalized at cost in the general fixed assets account group. The District has a capitalization policy of \$500. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge), and for fiscal year 2015 totaled \$290,105. Depreciation is computed using the straight-line method with lives established by the Illinois State Board of Education.

Buildings	50 Years
Improvements	20 Years
Equipment	10 Years
Transportation Equipment	5 Years
Food Service Equipment	10 Years

#### H. Inventories

The District does not maintain inventories that would be material to the financial statements. Inventories are expensed as they are purchased.

# I. Compensated Absences

Employees of the District are entitled to paid vacations, sick days and other time off depending on job classification, length of service and other factors. It is impracticable to estimate the amount of compensation for future absences and, accordingly, no liability has been recorded in the accompanying financial statements. The District's policy is to recognize the costs of compensated absences when paid to employees.

# J. Use of Estimates

The preparation of financial statements in conformity with the other comprehensive basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the period. Actual results could differ from those estimates.

#### **NOTE 2--PROPERTY TAXES**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property taxes collected during the fiscal year ended June 30, 2015, represented the 2013 levy that was approved by the Board on December 9, 2013. The 2014 levy, which will be collected in fiscal year 2016, was adopted by the Board on December 8, 2014. Property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on June 1, and September 1. The District receives significant distributions of tax receipts approximately one month after the County collects the taxes, which is usually in July and October. Taxes are delinquent after these dates. The following are the actual rates levied per \$100 of assessed valuation:

			Act	ual	
<u>Fund</u>	<u>Maximum</u>	<u>2011 Levy</u>	<u>2012 Levy</u>	2013 Levy	2014 Levy
Educational	4.0000	1.8017	1.8151	1.8909	1.8873
Operations and Maintenance	0.7500	0.4636	0.4670	0.4866	0.4857
Transportation	0.0000	0.2216	0.2233	0.2326	0.2321
Working Cash	0.0500	0.0444	0.0448	0.0466	0.0465
Fire Prevention	0.1000	0.0444	0.0448	0.0467	0.0466
Municipal Retirement	Unlimited	0.2646	0.2666	0.2778	0.2773
Social Security	Unlimited	0.3375	0.3375	0.3544	0.3538
Tort Immunity	Unlimited	0.5740	0.5784	0.6026	0.6014
Special Education	0.8000	0.0341	0.0344	0.0359	0.0359
Debt Service	Unlimited	0.4740	0.4608	0.4685	0.4396
		4.2599	4.2753	4.4426	<u>4,4062</u>

#### **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.

#### A. 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.

#### B. Restricted Fund Balance

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

### 1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

#### 2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational Fund, Transportation Fund, Capital Projects Fund and Fire Prevention and Safety Fund. At June 30, 2015, revenue received exceeded expenditures disbursed from state grants, resulting in a restricted balance of \$81,232. This balance is included in the financial statements as reserved in the Capital Projects Fund (\$2,786), and Fire Prevention and Safety Fund (\$78,446).

#### Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Municipal Retirement/Social Security Funds. At June 30, 2015 expenditures disbursed from federal grants exceeded the revenues received for those specific purposes resulting in no restricted balance.

#### 4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance \$141,049. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

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

#### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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, 2015, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2015 amounted to \$403,174. This amount is shown as unreserved in the Educational Fund (\$390,752) and in the Operations & Maintenance Fund (\$12,422).

#### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

#### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes 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.

#### F. Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are reserved for a specific purpose other than the specified purpose of a fund.

#### G. Reconciliation of Fund Balance Reporting

The first five columns of the 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.

# NOTE 3--FUND BALANCE REPORTING (CONTINUED)

Generally Accepted Accounting Principles						Regulate	ory Basis		
								Financial	Financial
Fund	Nonsper	ndable	Restric	ted	Committed	Assigned	Unassigned	Statements-	Statements-
								Reserved	Unreserved
Educational	\$	0	\$	0	\$390,752	\$ 0	\$1,679,942	\$ 0	\$2,070,694
Operations &									
Maintenance		0		0	12,422	0	408,117	0	420,539
Debt Service		0	87,3	336	0	0	0	0	87,336
Transportation		0		0	0	0	140,927	0	140,927
Municipal	_								
Retirement		0	255,2	262	0	0	0	141,049	114,213
Capital Projects		0	397,8	342	0	0	0	2,786	395,056
Working Cash		0		0	0	0	532,718	0	532,718
Tort Liability		0	370,€	521	0	0	0	0	370,621
Fire Prevention									<u>.</u>
and Safety		0	91,4	165	0	0	0	78,446	13,019

#### H. Expenditures of Fund Balance

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

#### **NOTE 4--CASH AND INVESTMENTS**

The District is allowed to invest in securities as authorized by Sections 2 & 6 of the Public Funds Investment Act (30 IICS 235/2 and 6); and Section 8-7 of the School Code.

#### Custodial Credit Risk - Deposits:

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District does have a deposit policy for custodial credit risk. As of June 30, 2015, the District's bank balances (checking, money market accounts and certificates of deposit totaling \$4,494,699 (book balance \$4,367,404) were fully insured or collateralized. The collateral was held by a third party in the name of the District.

As of June 30, 2015, the District's investments were as follows:

	Fair
	<u>Value</u>
Illinois Funds	\$ 19,185
Illinois School District Liquid	
Asset Fund Plus	<u>234,084</u>
	<u>\$253,269</u>

#### Custodial Audit Risk - Investments:

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

#### NOTE 4--CASH AND INVESTMENTS (CONTINUED)

The Illinois Funds Money Market Fund (formerly known as IPTIP) is a money market fund created in 1975 by the Illinois General Assembly. Its primary purpose is to provide the Public Treasurer and other custodians of public funds with an alternative investment vehicle which enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 105% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a daily basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and the collateral is checked daily to determine sufficiency.

The individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore no collateral is identified with each individual participant's account.

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

The following is a summary of changes in capital assets for the year ended June 30, 2015:

	Beginning			Ending
	Balance _07-01-14	Additions	Deletions	Balance 06-30-15
Capital Assets, Not Being Depreciated:	<u> </u>	Additions	Detetions	00-30-13_
Land	\$ 26,157	\$	\$ -	\$ 26,157
Construction in Progress			-	
Total Capital Assets, Not				
Being Depreciated	26,157			26,157
Capital Assets Being Depreciated:				
Land Improvements	119,139	-	-	119,139
Buildings and Improvements	8,222,354	236,814	-	8,459,168
Other Equipment	2,601,224	33,104	-	2,634,328
Transportation Equipment	165,741	1,240	-	166,981
Food Service Equipment	37,612_	3,494	<del>_</del>	41,106
Total Capital Assets, Being				
Depreciated	11,146,070	274,652	<del>_</del>	11,420,722
Less Accumulated Depreciation for:				
Land Improvements	119,139	-	-	119,139
Buildings and Improvements	3,844,730	175,349	-	4,020,079
Other Equipment	2,112,730	95,837	-	2,208,567
Transportation Equipment	118,575	15,355	-	133,930
Food Service Equipment	11,199	3,564		14,763
Total Accumulated Depreciation	6,206,373	290,105		6,496,478
Total Capital Assets, Being				
Depreciated, Net	4,939,697	(15,453)		4,924,244
Total Capital Assets, Net	_\$4,965,854_	\$(15,453)	\$ -	\$4,950,401

#### **NOTE 6 -- LEASE COMMITMENTS**

The District has an operating lease with Xerox for copiers as follows:

Date of Lease

9-14-2010

Term

5 years

Rental

\$1,719/Month

Rent expense for the year ended June 30, 2015 - \$20,628.

Minimum future rental payments for the copiers for the next five years are as follows:

2016

\$5,157

**Total Minimum** 

Future Rental Payments

\_\_ \$5,157

#### NOTE 7--POSTEMPLOYMENT BENEFIT PLANS

The School District participates in two retirement systems: The Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), and a postemployment Health Care Plan - Teacher Health Insurance Security (THIS) Fund.

### **TEACHERS' RETIREMENT SYSTEM**

# Plan description

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

TRS issues a publicly available financial report that can be obtained at <a href="http://trs.illinois.gov/pubs/cafr">http://trs.illinois.gov/pubs/cafr</a>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

#### Benefits provided

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

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

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 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 first.

#### **Contributions**

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

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

On-behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2015, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,111,798 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. This contribution rate is specified by statute. Contributions for the year ended June 30, 2015 were \$19,541 and are deferred because they were paid after the June 30, 2014 measurement date.

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

For the year ended June 30, 2015 the employer pension contribution was 33.00 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$191,873 were paid from federal and special trust funds that required employer contributions of \$63,318. These contributions are deferred because they were paid after the June 30, 2014 measurement date.

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

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

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

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

Employer's proportionate share of the net liability	\$ 1,433,771
State's proportionate share of the net pension liability associated with the employer	20,342,891
Total	\$21,776,662

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, and rolled forward to June 30, 2014. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the employer's proportion was .0023559179 percent.

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The employer's proportion of the net pension liability as of June 30, 2013, was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the employer's proportion was .0024756555 percent.

For the year ended June 30, 2015, the employer recognized pension expense of \$1,637,819 and revenue of \$1,637,819 for support provided by the state. At June 30, 2015, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	Resources
Difference between expected and actual experience	\$ 757	\$ -
Net difference between projected and actual earnings		
on pension plan investments	-	72,058
Changes of assumptions	-	-
Changes in proportion and differences between employer		
contributions and proportionate share of contributions	-	60,363
Employer contributions subsequent to the measurement date		
Total	\$ 757	\$132,421

\$-0- reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2016	\$(32,482)
2017	(32,482)
2018	(32,482)
2019	(32,482)
2020	(1,736)

#### **Actuarial assumptions**

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

Inflation 3.00 percent

Salary increases 5.75 percent, average, including inflation

Investment rate of return 7.50 percent, net of pension plan investment expense, including inflation

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

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

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

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

#### Discount rate

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

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

# Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employer's proportionate share of the net position liability	\$1,770,637	\$1,433,771	\$1,154,808

#### TRS fiduciary net position

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

#### **TEACHERS' HEALTH INSURANCE SECURITY FUND**

#### **THIS Fund employer contributions**

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

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous 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 THIS Fund
 from active members which were 1.02 percent of pay during the year ended June 30,
 2015. State of Illinois contributions were \$34,365 and the employer recognized revenue
 and expenditures of this amount during the year.

• Employer contributions to the THIS Fund
The employer also makes contributions to the THIS Fund. The employer THIS Fund
contribution was 0.76 percent during the year ended June 30, 2015. For the year ended
June 30, 2015, the employer paid \$25,605 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: <a href="http://www.auditor.illinois.gov/Audit.Reports/ABC-List.asp">http://www.auditor.illinois.gov/Audit.Reports/ABC-List.asp</a>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

#### **ILLINOIS MUNICIPAL RETIREMENT FUND**

#### Plan description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this document. 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. The report is available for download at www.imrf.org.

#### Benefits provided

IMRF has three benefit plans. The vast majority of IMRF members (and all District 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 may 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 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

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 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

At December 31, 2014, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	35
Inactive plan members entitled to but not yet receiving benefits	18
Active plan members	<u>28</u>
Total	81

#### **Contributions**

As set by statute, regular plan members are required to contribute 4.5% 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 District's annual required member contribution rate for calendar year 2014 was 12.89 percent. For the fiscal year ended June 30, 2015, the District contributed \$85,808 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### Net pension liability

The District's net pension liability was measured as of December 31, 2014. 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 total pension liability at December 31, 2014:

- 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 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-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:

Asset Class	Portfolio Target <u>Percentage</u>	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

#### **Single Discount Rate**

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this 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%, the municipal bond rate is 3.56%, and the resulting single discount rate is 7.50%.

#### Changes in the net pension liability

		Total Pension Liability (A)		n Fiduciary et Position (B)	Net Pension Liability (A) - (B)		
Balances at December 31, 2013	\$	3,933,761	\$	3,730,439	\$	203,322	
Changes for the year:							
Service Cost		80,107		-		80,107	
Interest on the Total Pension Liability		290,821		-		290,821	
Changes of Benefit Terms		-		-		-	
Differences Between Expected and Actual							
Experience of the Total Pension Liability		(27,564)		_		(27.564)	
Changes of Assumptions		171,269		-		171,269	
Contributions - Employer		-		81,964		(81,964)	
Contributions - Employees		_		30,066		(30,066)	
Net Investment Income		-		225,105		(225,105)	
Benefit Payments, including Refunds							
of Employee Contributions		(192,405)	***	(192,405)		-	
Other (Net Transfer)		<u> </u>		26,398		(26,398)	
Net Changes	·	322,228	· · · · · · · · · · · · · · · · · · ·	171,128		151,100	
Balances at December 31, 2014	\$	4,255,989	\$	3,901,567	\$	354,422	

# 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-percentage-point lower or 1-percentage point higher:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net pension liability/(asset)	\$896,669	\$354,422	\$(91,986)

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

For the year ended June 30, 2015, the District recognized pension expense of \$85,808. At June 30, 2015, the District's deferred outflows of resources and deferred inflows of resources related to pensions derive from the following sources:

Deferred Amounts Related to Pensions	Defe Outflo		Deferred Inflows of		
	Resou	ırces	Resources		
Deferred Amounts to be Recognized in Pension					
Expense in Future Periods					
Differences between expected and actual experience	\$	=	\$	19,828	
Changes of assumptions	12	3,202		_	
Net difference between projected and actual					
earnings on pension plan investments		2,123		<u>-</u>	
Total Deferred Amounts to be recognized in					
pension expense in future periods	16	5 <u>5,325</u>		19,828	
Pension Contributions made subsequent					
to the Measurement Date		<u> </u>		-	
Total Deferred Amounts Related to Pensions	\$ 16	5,325	\$	19,828	

Amounts shown above as deferred outflows of resources and deferred inflows of resources related to pensions will be disclosed in pension expense as follows:

Year Ending December 31	Net Deferred Outflows of Resources		Net Deferred	
2015	\$	50,862	\$	-
2016		50,862		-
2017		33,242		-
2018		10,531		-
2019				· <u>-</u> :
Thereafter		-		• • • • • • • • • • • • • • • • • • • •
Total	\$	145,497	\$	

# Social Security

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$42,796, the total required contribution for the fiscal year.

# NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT

A summary of long-term transactions for the year ended June 30, 2015, follows:

2004 Bond Issue	Interest <u>Rate</u> 4.00%-5.35%	Balance <u>July 1, 2014</u> \$ 415,000	Proceeds \$ -	<u>Decreases</u> \$105,000	Balance <u>June 30, 2015</u> \$ 310,000
2010 Bond Issue	5.29%	815,000	_	70,000	745,000
Total Bonds Payable		\$1,230,000		\$175,000	\$1,055,000

At June 30, 2015, the annual cash flow requirement of bond principal and interest for the debt is as follows:

# SERIES 2004B REFUNDING BONDS

Date	<u>Principal</u>	Interest	Total <u>Debt Service</u>	FiscalDebt Service
12/01/15	\$110,000.00	\$ 7,595.00	\$117,595.00	
06/01/16		4,900.00	4,900.00	\$122,495.00
12/01/16	115,000.00	4,900.00	119,900.00	, , , , , , , , , , , , , , , , , , , ,
06/01/17		2,082.50	2,082.50	121,982.50
12/01/17	85,000.00	2,082.50	87,082.50	87,082.50
Total	\$310,000,00	\$21,560.00	\$331,560.00	,

# NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

# SERIES 2010 PAYROLL GENERAL OBLIGATION HEALTH LIFE SAFETY BONDS (Qualified Zone Academy Bonds)

<b>.</b>				Total	Fiscal
<u>Date</u>	<u>Principal</u>	Coupon	Interest	Debt Service	Debt Service
12/01/2015	\$70,000.00	5.290%	\$ 19,705.25	\$ 89,705.25	
06/01/2016			17,853.75	17,853.75	\$107,559.00
12/01/2016	70,000.00	5.290%	17,853.75	87,853.75	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
06/01/2017	•		16,002.25	16,002.25	103,856.00
12/01/2017	105,000.00	5.290%	16,002.25	121,002.25	100,000.00
06/01/2018			13,225.00	13,225.00	134,227.25
12/01/2018	120,000.00	5.290%	13,225.00	133,225.00	13 1,227.23
06/01/2019			10,051.00	10,051.00	143,276.00
12/10/2019	120,000.00	5.290%	10,051.00	130,051.00	113,270.00
06/01/2020			6,877.00	6,877.00	136,928.00
12/01/2020	120,000.00	5.290%	6,877.00	126,877.00	150,520.00
06/01/2021	,		3,703.00	3,703.00	130,580.00
12/01/2021	120,000.00	5.290%	3,703.00	123,703.00	130,360.00
06/01/2022	120,000.00	3.27070	529.00	529.00	124 222 00
12/01/2022	20,000.00	5.290%			124,232.00
12.01.2022	\$745,000.00	3.290%	529.00 \$156.197.25	20,529.00	20,529.00
	\$/45,000.00		<u>\$156,187.25</u>	<u>\$901,187.25</u>	

# NOTE 8--CHANGES IN GENERAL LONG-TERM DEBT (CONTINUED)

The District receives from the Qualified Zone Academy Bonds a rebate of 90.36% of the interest from the Internal Revenue Service which results in a net debt service to the district as follows:

NET DEBT SERVICE SERIES 2010 GENERAL OBLIGATION HEALTH LIFE SAFETY BONDS Final

	Total		Net
Date	Debt Service	_QZABs Credit	Debt Service
12/01/2015	\$ 89,705.25	\$(17,805.50)	\$ 71,899.75
06/01/2016	17,853.75	(16,132.50)	1,721.25
12/01/2016	87,853.75	(16,132.50)	71,721.25
06/01/2017	16,002.25	(14,459.50)	1,542.75
12/01/2017	121,002.25	(14,459.50)	106,542.75
06/01/2018	13,225.00	(11,950.00)	1,275.00
12/01/2018	133,225.00	(11,950.00)	121,275.00
06/01/2019	10,051.00	(9,082.00)	969.00
12/01/2019	130,051.00	(9,082.00)	120,969.00
06/01/2020	6,877.00	(6,214.00)	663.00
12/01/2020	126,877.00	(6,214.00)	120,663.00
06/01/2021	3,703.00	(3,346.00)	357.00
12/01/2021	123,703.00	(3,346.00)	120,357.00
06/01/2022	529.00	(478.00)	51.00
12/01/2022	20,529.00	(478.00)	20,051.00
	<u>\$901,187.25</u>	\$(141,129.50)	\$760,057.75

The total annual maturities for all bonds payable after June 30, 2015, are as follows:

					Net
				QZAB	After
June 30	<u>Principal</u>	Interest	Total	Credit	Credits
2016	\$ 180,000.00	\$ 50,054.00	\$ 230,054.00	\$33,938.00	\$ 196,116.00
2017	185,000.00	40,838.50	225,838.50	30,592.00	195,246.50
2018	190,000.00	31,309.75	221,309.75	26,409.50	194,900.25
2019	120,000.00	23,276.00	143,276.00	21,032.00	122,244.00
2020	120,000.00	16,928.00	136,928.00	15,296.00	121,632.00
2021-2023	260,000.00	15,341.00	275,341.00	13,862.00	261,479.00
	\$1,055,000.00	\$177,747.25	\$1,232,747.25	\$141,129.50	\$1,091,617.75

The Illinois School Code limits the amount of indebtedness to 13.8% of \$31,858,349 the most recent equalized assessed valuation of the District available. The District's remaining debt margin as of June 30, 2015, is \$3,341,452.

#### **NOTE 9--RISK MANAGEMENT**

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, the District is covered by commercial insurance. There have been no significant changes in insurance coverages during the audit period. During the last three years settlements have not exceeded the amount of insurance coverage.

The District is insured under a retrospectively-rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2015, there were no significant adjustments in premiums based on actual experience.

# Sesser-Valier Community Unit School District No. 196 OTHER INFORMATION

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN ACTIVITY FUNDS JUNIOR HIGH AND ELEMENTARY SCHOOLS Year Ended June 30, 2015

	Balance Revenue		Expenditures		Balance			
5th Crade Assessed		1, 2014	-	eceived		Paid		e 30, 2015
5th Grade Account	\$	(24)	\$	384	\$	360	\$	-
Accelerated Reader		1,272		290		799		763
4th Grade Account		52		797		784		65
Child Assistance Program		1,607		1,007		1,966		648
Jr. High Cheerleaders		(80)		7,175		5,863		1,232
Elementary Library		2,350		5,485		4,926		2,909
Boys Conference Tourney - Basketball		1,844		6,466		7,542		768
Flower Fund - K-5		72		100		65		107
Girls Basketball		3,323		6,284		5,465		4,142
Girls Regional Tourney - Basketball		1,061		-		, <u>-</u>		1,061
Interest on Account		1,618		30		78		1,570
Jr. High Trust		14,533		7,777		6,492		15,818
K-6 Trust		3,440		1,518		1,440		3,518
Choir Candy Account		2,083		16,936		13,527		5,492
Read Across America		121		-		-		121
Girls Softball		2,812		605		2,007		1,410
Boys Baseball		84		4,874		3,720		1,238
Sixth & Seventh Field Trip		359		327		328		358
Assignment Pads		838		-		320		838
Teen Reach		525		_		_		525
Volleyball		3,948		2,674		1,975		4,647
Special Olympics		15		2,074		1,973		4,047
Boys Regional Tourney - Basketball		46		_		-		46
Kindergarten		18		80		80		
TK Rainbows		124		00		80		18
TAP - Junior High		518		100		-		124
Science Fair		392		190		90		618
Redbird Rookies		9,348		190				492
		7,570		-		104		9,244
	\$	52,299	\$	63,099	\$	57,611	\$	57,787

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN ACTIVITY FUNDS STATEMENT OF REVENUE RECEIVED AND EXPENDITURES PAID ARISING FROM CASH TRANSACTIONS

Year Ended June 30, 2015

	Balance July 1, 2014	Revenue Received	Expenditures Paid	Balance June 30, 2015
Class of 2015	\$ 2,328	\$ 4,292	\$ 5,782	\$ 838
Class of 2016	659	10,927	10,633	953
Class of 2017	506	2,190	1,899	797
Class of 2018	-	3,624	2,963	661
Alumni Fund	1,539	20	2,505	1,559
Career Association	265		-	265
Band Fund	4,603	52,325	56,140	788
Boys Basketball	5,528	15,413	14,949	5,992
Boys Track	992	3,026	2,284	1,734
Cheerleaders	2,409	10,595	10,750	2,254
Eurgil Family Scholarship	750	,	-	750
Dance Team	5,245	-	_	5,245
FFA Scholarships	3,343	5,885	-	9,228
Future Farmers of America	5,195	22,778	21,321	6,652
Future Homemakers of America	732	1,500	2,131	101
Football Fund	7,444	8,054	11,471	4,027
Girls Basketball	1,367	6,172	2,903	4,636
General Trust Fund	2,935	5,720	6,293	2,362
Girls Track	159	971	788	342
Girls Volleyball	5,119	6,126	5,473	5,772
Dan Hayes Scholarship Fund	4,534	2	500	4,036
High School Library	2,189	300	228	2,261
Holiday Tournament	6,354	23,447	29,052	749
Interest	9,829	80	25,002	9,909
National Honor Society	22	-	-	22
Outdoorsmen Deer Hunt	3,722	35,501	30,194	9,029
Outdoorsmen Memorial	2,616	25	205	2,436
Outdoorsmen Scholarship	15,252	1,800	2,000	15,052
Pepsi Fund	5,197	1,580	4,924	1,853
RC Beverage	42,228	7,751	8,947	41,032
Red Devil Club	20,636	29,350	25,882	24,104
WYSE		711	239	472
Student Council	1,491	1,965	2,044	1,412
Scholar Bowl Fund	10	730	282	458
Soda/Cappuccino Fund	562	1,390	967	985
Teen Assistance Program	2,299	8,537	9,075	1,761
Tatler Fund	4,590	9,565	6,327	7,828
Thespians	4,664	-	159	4,505
Youth & Government	887	20,262	16,247	4,902
Math Team	-	989	612	377
08-09 Stand/Student Council	1,324	-	268	1,056
11-12 Operation Teen Safety	14	-	14	1,000
13-14 Operation Teen Safety	140	-	140	
	\$ 179,678	\$ 303,603	\$ 294,086	\$ 189,195

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY Teacher's Retirement System of the State of Illinois June 30, 2015\*

Employer's proportion of the net pension liability Employer's proportionate share of the net pension liability State's proportionate share of the net pension liability associated with the employer Total	0.0023559179% \$ 1,433,771 20,342,891 \$21,776,662
Employer's covered payroll	\$3,369,085
Employer's proportionate share of the net pension liability as a percentage of its	
covered-employee payroll	42.6%
Plan fiduciary net position as a percentage of the total pension liability	43.0%
*The amounts presented were determined as of the prior fiscal year end.	101070

# SCHEDULE OF EMPLOYER CONTRIBUTIONS Teacher's Retirement System of the State of Illinois June 30, 2015

Contractually-required contribution	\$399,553
Contributions in relation to the contractually-required contribution	399,553
Contribution deficiency (excess)	\$ -
Employer's covered-employee payroll	\$3,369,085
Contributions as a percentage of covered-employee payroll	11.9%

#### NOTES TO OTHER INFORMATION

#### Changes of Assumptions

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

# Sesser-Valier Community Unit School District No. 196 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS June 30, 2015

Calendar Year Ended December 31,	2014
Total Pension Liability	
Service Cost	\$ 80,107
Interest on the Total Pension Liability	290,821
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	
of the Total Pension Liability	(27,564)
Changes of Assumptions	171,269
Benefit Payments, including Refunds of Employee Contributions	(192,405)
Net Change in Total Pension Liability	322,228
Total Pension Liability – Beginning	3,933,761
Total Pension Liability – Ending (A)	\$4,255,989
Plan Fiduciary Net Position	
Contributions – Employer	\$ 81,964
Contributions – Employees	30,066
Net Investment Income	225,105
Benefit Payments, including Refunds of Employee Contributions	(192,405)
Other (Net Transfer)	26,398
Net Change in Plan Fiduciary Net Position	171,128
Plan Fiduciary Net Position – Beginning	3,730,439
Plan Fiduciary Net Position – Ending (B)	\$3,901,567
Net Pension Liability – Ending (A)-(B)	\$ 354,422
Plan Fiduciary Net Position as a Percentage	
of the Total Liability	91.67%
Covered Valuation Payroll	668,000
Net Pension Liability as a Percentage	
of Covered Valuation Payroll	53.06%

#### **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.

### Sesser-Valier Community Unit School District No. 196 SCHEDULE OF EMPLOYER CONTRIBUTIONS June 30, 2015

Calendar					Actual Contribution
Year	Actuarially		Contribution (	Covered	as a Percentage
Ended	Determined	Actual	Deficiency	Valuation	of Covered
December 31	<b>Contribution</b>	<b>Contribution</b>	(Excess)	Payroll Payroll	Valuation Payroll
2014	\$81,963	\$81,964	\$ (1)	\$668,000	12.27%

### Notes to Schedule:

Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 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 2014 Contribution Rates:

Actuarial Cost Method:

Aggregate entry age = normal

Amortization Method:

Level percentage of payroll, closed

Remaining Amortization Period:

29-year closed period

Asset Valuation Method:

5-year smoothed market; 20% corridor

Wage Growth

4%

Price Inflation

3%, approximate; No explicit price inflation assumption is used in

this valuation.

Salary Increases:

4.40% to 16%, including inflation

Investment Rate of Return

7.50%

Retirement Age

Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience

study of the period 2008 to 2010.

Mortality:

RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92 percent of the table rates were used.

for disabled lives, the mortality rates are the rates applicable to

non-disabled lives set forward 10 years.

### Other Information:

Notes:

There were no benefit changes during the year.

\*Based on Valuation Assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

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

School District Joint Agreement

×

ILLINOIS STATE BOARD OF EDUCATION School Business Services Division 100 North First Street, Springfield, Illinois 62777-0

100 North First Street, Springfield, Illinois 62777-0001 217/785-8779 Illinois School District/Joint Agreement Annual Financial Report \* June 30, 2015

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School District/Joint Agreement Information			Certified Public	Certified Public Accountant Information	nation
(See instructions on inside of this page.)	X CASH				
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Sesser-Valier Community Unit School District #196		18	1819 W. McCord, P.O. Box 489	6	
Address:	Filing Status:	ā	City:	State: Zip	Zip Code:
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City:		£	Phone Number:	Fax Number:	
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This form is based on 23 Illinois Administrative Code 100/ SubtitielA, Chapter I, Subchapter C (Part 100) ISBE Form 3050-35/JA50-60 (05/15)		This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.	rative Code, Subtitle A, Chapter I, codes (cells) may not be authorized	Subchapter C, Part 100. of by statute or administrat	tive rule.

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

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

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

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

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

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

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

### Submit AFR Electronically

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

### Attachment Manager Link

Note: CD/Disk no longer accepted.

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

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

### Submit Paper Copy of AFR with Signatures

- 1) The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
- Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as neccessary.
- 2) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- 3) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
- \* Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized. Single Audit Act A-133

### **Qualifications of Auditing Firm**

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

PART A - FINDINGS

### **AUDITOR'S QUESTIONNAIRE**

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest attempts a surgicial to the Ultimite Congress of Fibine Act. 15 U.C.S. 420(A), 1911
	interest statements pursuant to the <i>Illinois Government Ethics Act.</i> [5 ILCS 420/4A-101]  2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Sections 8-2, 10-20.19 or 19-6 of the School Code.
ii	[105 ILCS 5/8-2; 10-20.19; 19-6]
	3. One or more contracts were executed or purchases made contrary to the provisions of Section 10-20.21 of the School Code. [105 ILCS 5/10-20.21]
	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted. [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authori
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the State Revenue Sharing Act. [30 ILCS 115/12]
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization.
	10. One or more interfund loans were outstanding beyond the term provided by statute.
	11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization.
	<ol> <li>Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.</li> </ol>
	13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by
	ISBE rules pursuant to Sections 2-3.27 and 2-3.28 of the School Code. [105 ILCS 5/2-3.27; 2-3.28]  14. At least one of the following forms was filed with ISBE late: The FY14 AFR (ISBE FORM 50-35), FY14 Annual Statement of Affairs (ISBE Form 50-37)
لمسما	and FY15 Budget (ISBE FORM 50-36). Explain in the comments box below.
	ISBE rules pursuant to Sections 3-15.1, 10-17, and 17-1 of the School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]
DADT	D. FINANCIAL DIFFICULTIFICATION Orthogic purposent to Continue 18 9 of the Coheal Code (405 II CC 5/48 9)
PARI	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to Section 1A-8 of the School Code [105 ILCS 5/1A-8]
L	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by Sections 17-16 or 34-23 thru 34-27 of the School Code.
r?	[105 ILCS 5/17-16 or 34-23 thru 34-27]  16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid
L)	certificates or tax anticipation warrants and revenue anticipation notes.
	17. The district has issued school or teacher orders for wages as permitted in Sections 8-16, 32-7.2 and 34-76 of the School Code or issued funding
L	bonds for this purpose pursuant to Section 19-8 of the School Code. [105 ILCS 5/8-6, 32-7.2, 34-76, and 19-8]
	18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances
in	on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
DADT	C - OTHER ISSUES
FARI	
	19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	20. Findings, other than those listed in Part A (above), were reported (e.g. student activity fund findings).
	21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
X	22. Check this box if the district is subject to the Property Tax Extension Limitation Law.  Effective Date: 11/1/1997 (Ex: 00/00/00
X	23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.
	predate check and explain the reason(s) in the sex below.
	Qualified opinion on cash basis of accounting due to lack of disclosures required by GASB 45.
İ	

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

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

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

24.	Enter the date 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.

3110 3500 3510 3100 3105 Total  Deferred Revenues (490)	1
Mandated Categoricals Payments (3110, 3500, 3510, 3100, 3105)    Direct Receipts/Revenue	
Total  * Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities)	Sec.

### 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 th	ne Auditor's Questionnaire:	
,,.,		

Glass and Shuffett, 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

Signature

mm/dd/yyyy

	Α	ВС	D	E	F	G	Н	l J	ΙκΙ		М
1					FINANCIA	L PF	OFILE INFORMATIO			<del>-</del>	141
2											
3	Requ	uired to be	completed for Sch	nool Dis	tricts only.						
5	Α.	Tax Rat	es (Enter the tax rate	e - ex: .01	150 for \$1.50)						
7		•	Tax Year <u>2014</u>		Equalized A	Asses	sed Valuation (EAV):	31,858,349			
9			Educational		Operations & Maintenance		Transportation	Combined Total		Working Cash	
10	R	ate(s):	0.01887	3 +	0.004857	+	0.002321	= 0.026050		0.0004	65
11	ł		•								
_	В.	Results	of Operations *								
15			Receipts/Revenue	s	Disbursements/ Expenditures		Excess/ (Deficiency)	Fund Balance			
16			5,223,643		5,974,099		(750,456)	3,164,878	Ì		
17		* The r	numbers shown are th	e sum of	entries on Pages 7 &	8, lin	es 8, 17, 20, and 81 for th	e Educational, Operation	: s & Maiı	ntenance,	
19		Hans	sportation and Working	g Casn F	unas.						
20	C.	Short-To	erm Debt **								
21			CPPRT Notes		TAWs 0		TANs 0 -	TO/EMP. Orders		GSA Certificates	******
23			Other		Total	7	U 1	0	+		0 +
24			0	=	0						ļ
25 26 27		** The n	umbers shown are the	e sum of	entries on page 25.						
27											
28 29	D.		rm Debt								
30		Check the	applicable box for lor	ıg-term d	lebt allowance by type	of di	strict.				
31		a.	6.9% for elementary	and high	n school districts,	ĺ	4,396,452				
32		X b.	13.8% for unit distric	ts.							
33		Long To	rm Dobt Outstandin								
35		Long-Tel	rm Debt Outstandir	ıy.							
36		c.	Long-Term Debt (Pri	incipal or	nly) A	cct					
37			Outstanding:			511	1,055,000				ļ
38											İ
	E.	Material	Impact on Financ	ial Posi	tion						
41						mate	rial impact on the entity's f	inancial position during fu	ture rep	orting periods.	ĺ
42 43		Attach she	ets as needed explair	ning each	item checked.						
44		Pe	nding Litigation								
45		Ma	aterial Decrease in EA	V							
46		i i	aterial Increase/Decre		rollment						
47		1.7474.1410	verse Arbitration Ruli	_							1
49		Programme Communication Commun	ssage of Referendum xes Filed Under Prote								
50		Tr. Victoria			iew or Illinois Property	Tax	Appeal Board (PTAB)				
51		1 1	ner Ongoing Concerns								8
52											
53 54		Comments	5. 								,
55											
56											
57											
58	1										
60 61											

Total         Ratio         Score         4           3,164,878.00         0.606         Weight         0.35           5,223,643.00         Value         1.40           Total         Ratio         Score         2           5,974,099.00         1.144         Adjustment         1           5,223,643.00         Weight         0.35           0.00         3.521         Value         1.05           Total         Percent         Score         4           3,164,878.00         190.71         Weight         0.10           Total         Percent         Score         4           0.00         100.00         Weight         0.10           705,423.49         Value         0.10           4,396,452.16         Value         0.10           4,396,452.16         Value         0.10           Total         Value         0.10           4,396,452.16         Value         0.10           Total Profile Score:         3.65 *	50 & 80 if negative) d by 360 combined Tax Rates	Funds 10, 20, 40, 70 + (50 & 80 Funds 10, 20, 40, & 70, Minus Funds 10 & 20 Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10, 20 40 & 70 Funds 10, 20 40 & 70 Funds 10, 20 40 divided by 360 Funds 10, 20 & 40 Funds 10, 20 & 40 (*85 x EAV) x Sum of Combined	County Name: Franklin  Fund Balance to Revenue Ratio:  Total Sum of Fund Balance (PB, Cells CB1, DB1, FB1 & IB1)  Total Sum of Direct Hevenues (P7, Cell C3, D8, F8 & IB)  Executing Debt Pledged to Other Funds (P8, Cell C54 thru D74)  (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  Expenditures to Revenue Ratio:  Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  Total Sum of Direct Revenues (P7, Cell C17, D17, F17, I17)  Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & IB)  Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  Possible Adjustment:  Days Cash on Hand:  Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)  Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)  Percent of Short-Term Borroweing Maximuum Remaining:  Tax Anticipation Warrants Borrowed (P25, Cell F6-7 & F11)  EAV x 85% x Combined Tax Rates (P3, Cell H37)  Percent of Long-Term Debt Margin Remaining:  Long-Term Debt Allowed (P3, Cell H31)
Percent Score 76.00 Weight A52 16 Value			n Remaining:
Percent Score 0.00 100.00 Weight ,423.49 Value	f Combined Tax Rates	Funds 10, 20 & 40 (.85 x EAV) x Sum of	g Maximum Remaining: 225, Cell F6-7 & F11) 3, Cell J7 and J10)
Days         Score           ,878.00         190.71         Weight           ,594.72         Value	ded by 360	Funds 10, 20 40 & 70 Funds 10, 20, 40 divid	, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Cell C17, D17, F17 & I17)
3.521 Value		Minus Funds 10 & 20	ther Funds (P8, Cell C54 thru D74) :D69 and C:D73)
Ratio Score   1,144   Adjustment   1,144   Adjustment   1,144   Meight   1,000   1,0	ŕ	Funds 10, 20 & 40 Funds 10, 20, 40 & 70, Minus Funds 10, 8, 20	: Cell C17, D17, F17, I17) III C8, D8, F8, & I8) ther Funds (28, Cell C54 thm, D74)
0.606 Weight Value	+ (50 & 80 if negative) .o,	Funds 10, 20, 40, 70 + Funds 10, 20, 40, & 70 Minus Funds 10 & 20	s C81, D81, F81 & 181) Jell C8, D8, F8 & 18) Other Funds (P8, Cell C54 thru D74) C:D69 and C:D73)
Ratio Score			Sesser-Valier Community Unit School District #196 21-028-1960-26 Franklin venue Ratio:
ofile)	ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile)  www.isbe.net/sfms/p/profile.htm	WWW.ISC	

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

A A	n	ر	_	U	_	g	I	_	_	2
		(10)	(20)	(30)	(40)	(50)	109/	(0.1)		۷ (
ASSETS 2	Acct.	Educational	Operations & Maintenance	Debt Services	ation	Municipal Retirement/Social	(50) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention &
3 CURRENT ASSETS (100)				A		Security				
4 Cash (Accounts 111 through 115) 1		2,070,694	420,539	87.336	140 927	255 262	207 849	500 740	200 000	
5 Investments	120				i i i i i i i i i i i i i i i i i i i	101001	2	002,/10	120,075	91,465
6 Taxes Receivable	130									
7 Interfund Receivables	140									***************************************
8 Intergovernmental Accounts Receivable	150									
9 Other Receivables	160									
10 Inventory	170									
11 Prepaid Items	180									
12 Other Current Assets (Describe & Itemize)	190									
13 Total Current Assets	The second secon	2,070,694	420.539	87.336	140 927	955 959	070 200	074,000	700 010	
1.4 CAPITAL ASSETS (200)	A STATE OF THE PERSON OF THE P				1200	202,602	740'160	532,718	3/0/621	91,465
			a in their serve addresses and address of the angelone and the angelone angelone and the angelone angelone angelone and the angelone angelone angelone angelone	· ·						
٠.	210								The same section of the same of the same	
+	220									
4	230									•
_	240			-						
	250		-							
-	260			72	-					
_	340				-					
٨	350									
23 Total Capital Assets										
24 CURRENT LIABILITIES (400)						The second secon				
25 Interfund Payables	410					**************************************				
26 Intergovernmental Accounts Payable	420									
27 Other Payables	430	~								
28 Contracts Payable	440									
29 Loans Payable	460									
30 Salaries & Benefits Payable	470									
31 Payroll Deductions & Withholdings	480			-3						
	490									
33 Due to Activity Fund Organizations	493									
34 Total Current Liabilities		0	0	0	0	- 0	C	C		
35 LONG-TERM LIABILITIES (500)							<b>)</b>	>	<b>D</b>	0
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	) 511									
37 Total Long-Term Liabilities		-								
	714					141 040	207 6			
39 Unreserved Fund Balance	730	2,070.694	420.539	87.336	140 927	110,049	20,700	000	300	78,446
_					12,01	2 F	000,000	532,718	370,621	13,019
41 Total Liabilities and Fund Balance		103 070 C	001 007							

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

₹	_	<u>.</u>		
			Account	Account Groups
ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long- Term Debt
CURRENT ASSETS (100)				
Cash (Accounts 111 through 115) 1		246,982		
Investments	120			
Taxes Receivable	130			
Interfund Receivables	140			
Intergovernmental Accounts Receivable	150			
Other Receivables	160	made in the last of the state o		
Inventory	170			
Prepaid Items	180			
Other Current Assets (Describe & Itemize)	190			
Total Current Assets		246,982		
CAPITAL ASSETS (200)			Theory of the continues	
Works of Art & Historical Treasures	210	Annual Control of the	0	
Land	220		26,157	
Building & Building Improvements	230		8,459,168	
Site Improvements & Infrastructure	240		119,139	
Capitalized Equipment	250		2,842,415	
Construction in Progress	260			0.000.00
Amount Available in Debt Service Funds	340	,,,,,,,,		87,336
Amount to be Provided for Payment on Long-Term Debt	350			967,664
Total Capital Assets			11,446,879	1,055,000
24 CURRENT LIABILITIES (400)				
25 Interfund Payables	410			
Intergovernmental Accounts Payable	420			
Other Payables	430	,		-
28 Contracts Payable	440		-	
29 Loans Payable	460	,		
Salaries & Benefits Payable	470			
Payroll Deductions & Withholdings	480		:	
Deferred Revenues & Other Current Liabilities	490	,		
Due to Activity Fund Organizations	493	246,982		
Total Current Liabilities		246,982	-	
35 LONG-TERM LIABILITIES (500)				
Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,055,000
Total Long-Term Liabilities				1,055,000
Reserved Fund Balance	714			
39 Unreserved Fund Balance	730			
40 Investment in General Fixed Assets	4		11,446,879	
Total Lishilities and Fund Relance		246 982	11 446 879	4 055 000

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

-		2	>	ם	П	ш.	g	I	_	7	×
-[		*	(10)	(20)	(30)	(40)	(20)	(60)	(70)	(80)	(06)
2	Description	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTSREVENUES		TO THE RESIDENCE OF THE PARTY O	\$	eg and a fact that we will be a second and the seco	THE OWN TO SERVE TO THE REAL PROPERTY OF THE P	Amerikanski martina se men en metamorian en de mederale de men en de mederale de men en de mederale de men	promote transmission and the second	The property was a common statement of the second	AND SERVICE OF THE SE	A A A A A A A A A A A A A A A A A A A
4	Local Sources	1000	850,934	286,705	220,599	69,106	204,641	159,531	14,169	168,907	13,024
ς.	Flow-Through Receipts/Revenues from One District to Another District	2002	С	C		C					
	State Sources	3000	3,151,779	0	0	266.039	0	18.275	0	U	
7	Foreign Sources	4000	584,911	0	34,562	0	3,40	0	0	0 0	
8	Total Direct Receipts/Revenues		4,587,624	286,705	255,161	335,145	208,045	177,806	14,16	168,907	13,024
6	Receipts/Revenues for "On Behalf" Payments 2	3998	1,143,767			2,396			And the second s		
유	Total Receipts/Revenues		5,731,391	286,705	255,161	337,541	208,045	177,806	14,169	168,907	13,024
Ξ	DISBURSEMENTS/EXPENDITURES						To spent the state of the state	Party of the control of the self-defended of the se	A CONTRACTOR OF THE PROPERTY O		
12	Instruction of the control of the co	1000	3,288,196		distribution of the second of	The case of the case decreased and the case of the cas	59.358	And the second s	and distributed and desired in the desired constitution of the con		CONTRACTOR CONTRACTOR
13	Support Services	2000	1,779,535	282,622		424,604	120.621	173.205		101.401	81111
4	Community Services	3000	0	0		0	0			Transfer to the south on the state of a continuous at	
15		4000	199,142	0	0	0	0	0			0
19	Deb	2000	0	0	234,524	0	0	The same of the sa		0	Commission with the second second and the second
12	Total Direct Disbursements/Expenditures		5,266,873	282,622	234,524	424,604	179,979	173,205		101,401	81.111
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	1,143,767	0	0	2.396	0	C			0
19	Total Disbursements/Expenditures		6,410,640	282,622	234,524	427,000	179,979	173.205		101.401	81 111
	Excess of Direct Receipts/Revenues Over (Under) Direct								Colonia Coloni		
20	Disbursements/Expenditures 3		(679,249)	4,083	20,637	(89,459)	28,066	4,601	14.169	67.506	(68.087)
2	OTHER SOURCES/USES OF FUNDS					A STATE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF T	THE RESERVE AND A STREET OF THE PARTY OF THE	And the second s	The second secon		The second secon
_	OTHER SOURCES OF FUNDS (7000)			***************************************			The second consistency and the second control of the second contro		A CONTRACTOR OF THE CONTRACTOR	The state of the s	
	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund	7110			: .		2				
25	Abatement of the Working Cash Fund 12	7110		The state of the s	4				-		The state of the s
26	Transfer of Working Cash Fund Interest	7120						**************************************			
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140						P. CONTROL OF THE PROPERTY OF			
53	Transfer from Capital Project Fund to O&M Fund	7150							Apparent of the second		
Ĺ	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to										
8	O&M Fund <sup>4</sup>						characte The		- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		
7	I ransier to excess fire Prevention & Safety Bond and Interest Proceeds	ds 7170									
32	to Debt Service Fund SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	A Commence of the Commence of	The second secon		THE PERSON NAMED IN COURSE OF THE PERSON OF			PROPERTY OF THE PROPERTY OF TH	. A CONTRACTOR AND ADMINISTRATION AND ADMINISTRATION OF PROPERTY OF THE PROPER	THE STATE OF THE STATE S
34	Premium on Bonds Sold	7220									
33	Accrued Interest on Bonds Sold	7230				The Water Control of the Control of		The state of the s			THE RESERVE THE PERSON OF THE
98	Sale or Compensation for Fixed Assets <sup>6</sup>	7300				, , , , , , , , , , , , , , , , , , , ,		ton many		4	
37	Transfer to Debt Service to Pay Principal on Capital Leases	7400	A Control and Control		0			The state of the s	1		
8	Transfer to Debt Service to Pay Interest on Capital Leases	7500			0						
g)	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	Profession in		0						
<del>2</del>	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	Mercene		0				- :		
4	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900		1							And the second s
43	Other Sources Not Classified Elsewhere	7990									And the second s
	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)								The state of the s	*	The second secon

### Printed: 9/9/2015 Sesser Valier CUSD FY15 AFR

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

PERMAMENT TRANSFER TO VARIOUS OTHER FUNDS (8100)   400   600   600   600			1		,	J	_	5	С	_	-	
PernAMBENT TRANSFERT TO VARIOUSE OTHER FAUNDS (6100)				(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
Personavaser Transfere Tro Vablouse Orners Fullos (e100)	Descrip	otion	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Transfer of Vocasian Personal Cash Fund 12   1910	ENT TRANSFER TO VARIO	US OTHER FUNDS (8100)			And the second s	The second of th	The same of the Continues of the Continu		est on weeks to characteristics only distribution beautiful to the state of the sta	of palent first water in the consumer apparatus to their	THE RESIDENCE OF THE PROPERTY	
Transider of Working Cash Fund Interest 12   17.20	nent or Abatement of the Wo	orking Cash Fund <sup>12</sup>	8110							•		
Transfer Annog Funds   Transfer Annog Funds	r of Working Cash Fund Inter	rest 12	8120							0		,
Transfer for Capital Project Fund to C&M Fund   Transfer for Capital Project Fund to C&M Fund   Transfer for Capital Project Fund to C&M Fund   Transfer for Capital Project Fund to C&M Fund   Transfer for Exass Fire Provention & Salety Bond and Interest Proceeds to C&M Fund   Transfer or Exass Fire Provention & Salety Bond and Interest Proceeds   1870	r Among Funds		8130	A Comment of the first first in the control of the control of the control of th	And the second control of the second control	-	A STATE OF THE STA					
Transfer from Capital Project Fund to Cabi Fund     Transfer of Excess Fire Prevention & Salety Tax & Innerest Proceeds   1170	r of Interest		8140		900			4.	**************************************			
Transfer of Excess Fire Prevention & Salety Bond and Interest Proceeds   1810	r from Capital Project Fund to	O&M Fund	8150									
Transfer of Except Strate Prevention & Safety Bond and Interest Proceeds   1770	r of Excess Fire Prevention &	& Safety Tax & Interest Proceeds to		and the second					>			
Transfer of Excess Fine Provention & Safety Bond and Interest Proceeds   8177	ind 4		8160									
Taxes Pedget to Pay Principal on Capital Leases	of Excess Fire Prevention 8	* Safety Bond and Interest Proceeds										0
Taxes Pledged to Pay Principal on Capital Leases   8420   Grants/Feinrbursaments Pledged to Pay Principal on Capital Leases   8430   Earth Charles Bredged to Pay Interest on Capital Leases   8440   Earth Charles Pledged to Pay Interest on Capital Leases   8440   Earth Charles Pledged to Pay Interest on Capital Leases   8500   Earth Revenues Pledged to Pay Interest on Capital Leases   8500   Earth Revenues Pledged to Pay Interest on Capital Leases   8500   Earth Charles Pledged to Pay Interest on Capital Leases   8500   Earth Charles Pledged to Pay Interest on Capital Leases   8500   Earth Charles Pledged to Pay Interest on Capital Leases   8500   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Revenues Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth Earth Charles Pledged to Pay Interest on Revenue Bonds   8700   Earth	Service Fund <sup>5</sup>	1	8170									00001-1300
Grants/Reintursements Pledged to Pay Principal on Capital Leases         6420           Other Revenues Pledged to Pay Innoctal on Capital Leases         6430           Lava Belace a Transfers Pledged to Pay Innoctal on Capital Leases         6510           Grants/Peinturse Pledged to Pay Interest on Capital Leases         6520           Grants/Peinturse Pledged to Pay Interest on Capital Leases         6540           Chief Revenues Pledged to Pay Interest on Capital Leases         6640           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         6650           Taxas Pledged to Pay Principal on Revenue Bonds         6650           Total Revenues Pledged to Pay Interest on Revenue Bonds         6670           Chief Revenues Pledged to Pay Interest on Revenue Bonds         6770           Charatis/Peinrhusements Pledged to Pay Interest on Revenue Bonds         6770           Grants/Peinrhusements Pledged to Pay Interest on Revenue Bonds         6770           Grants/Peinrhusements Pledged to Pay Interest on Revenue Bonds         6770           Grants/Peinrhusements Pledged to Pay Interest on Revenue Bonds         6770           Other Revenues Pledged to Pay Interest on Revenue Bonds         6770           Churt Balance Transfers Pledged to Pay Interest on Revenue Bonds         6770           Churt Balance Transfers Pledged to Pay Interest on Revenue Bonds         6810           Churt Bala	ledged to Pay Principal on C	apital Leases	8410									0
Chief Revenues Pledged to Pay Principal on Capital Leases         8430           Fund Balanca Transfers Pledged to Pay Principal on Capital Leases         8440           Taxes Pledged to Pay Interest on Capital Leases         8510           Grants/Reinbursaments Pledged to Pay Interest on Capital Leases         8520           Other Revenues Pledged to Pay Interest on Capital Leases         8640           Fund Balance Transfers Pledged to Pay Interest on Capital Leases         8640           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8620           Grants/Reinbursaments Pledged to Pay Interest on Revenue Bonds         8770           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8770           Taxes Pledged to Pay Interest on Revenue Bonds         8770           Taxes Pledged to Pay Interest on Revenue Bonds         8770           Grants/Reinhursements Pledged to Pay Interest on Revenue Bonds         8720           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8720           Grants/Reinhursements Pledged to Pay Interest on Revenue Bonds         8720           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8720           Taxes Transferred to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8820           Transfer Interest Pledged to Pay	Reimbursements Pledged to	Pay Principal on Capital Leases	8420									
Fund Balance Transfers Pedged to Pay Interest on Capital Leases         8510           Grants/Reimbursements Pledged to Pay Interest on Capital Leases         8520           Grants/Reimbursements Pledged to Pay Interest on Capital Leases         8520           Grants/Reimbursements Pledged to Pay Interest on Capital Leases         8530           Fund Balance Transfers Pledged to Pay Interest on Capital Leases         8540           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8640           Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds         8640           Fund Balance Transfers Pledged to Pay Indicests on Revenue Bonds         8720           Chier Revenues Pledged to Pay Indicests on Revenue Bonds         8720           Chier Revenues Pledged to Pay Indicests on Revenue Bonds         8720           Chier Revenues Pledged to Pay Indicests on Revenue Bonds         8720           Chier Revenues Pledged to Pay Indicests on Revenue Bonds         8720           Chier Revenues Pledged to Pay Indicests         8820           Chier Revenues Pledged to Pay Indicests         8820           Chier Revenues Pledged to Pay Indicests         8820           Church Balance Transfers Pledged to Pay Indicests         8820           Church Balance Transfers Pledged to Pay Indicests         8820           Chail Dient Uses of Churds         8820	evenies Pledoed to Pay Prin	notinal on Canital Leason	0430	Commence of the commence of the control of the cont	The second secon			****	An ighte you was a construction of the constru			
Taxee Pledged to Pay Interest on Capital Leases   8510     Canars/Reimbursaments Pledged to Pay Interest on Capital Leases   8520     Canars/Reimbursaments Pledged to Pay Interest on Capital Leases   8520     Canars/Reimbursaments Pledged to Pay Interest on Capital Leases   8540     Canars/Reimbursaments Pledged to Pay Interest on Capital Leases   8540     Canars/Reimbursaments Pledged to Pay Principal on Revenue Bonds   8610     Canars/Reimbursaments Pledged to Pay Principal on Revenue Bonds   8620     Canars/Reimbursaments Pledged to Pay Principal on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8770     Canars/Reimbursaments Pledged to Pay Interest on Revenue Bonds   8870     Canars/Reimbursaments Pledged to Pay Interpal on ISBE Loans   8840     Cother Revenues Pledged to Pay Interpal on ISBE Loans   8840     Cother Uses of Funds     Cotal Other Sources/Uses of Funds     Cotal Other Sources/Uses of Funds     Excess of Receiptor/Revenues and Other Sources of Funds     Cotal Other Sources/Uses of Funds     Cotal Other Sources/Uses of Funds     Cotal Other Changes in Fund Balances - Luky 1, 2014     Changes Incoration	dono Transfero Diodood to		3	the property of the second sec	District Control of the Control of t		- ***		THE PARTY OF THE P			
Taxes Pledged to Pay Interest on Capital Leases   8520	marice translers Fledged to	ray rincipal on capital Leases	8440									
Grants/Reimbursements Pledged to Pay Interest on Capital Leases         6520           Other Revenues Pedged to Pay Interest on Capital Leases         6530           Fund Balance Transfers Pledged to Pay Interest on Capital Leases         6540           Fund Balance Transfers Pledged to Pay Principal on Nevenue Bonds         6610           Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds         8620           Other Hevenues Pledged to Pay Interest on Revenue Bonds         8770           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8770           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8770           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8770           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8770           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8770           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8770           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8870           Chief Plevenues Pledged to Pay Interest on Revenue Bonds         8870           Chief Other Uses Not Classified Elsewhere         8840           Transfer to Debt Service Funds         8840           Total Other Uses of Funds         0           Total Other Uses of Funds           Expecten	ledged to Pay Interest on Ca	tpital Leases	8510									
Fund Balance Transfers Pledged to Pay Interest on Capital Leases         6830           Fund Balance Transfers Pledged to Pay Interest on Capital Leases         6840           Taxes Pledged to Pay Principal on Revenue Bonds         6810           Grant/Plentrusrements Pledged to Pay Principal on Revenue Bonds         6820           Other Revenues Pledged to Pay Principal on Revenue Bonds         6710           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8710           Grant/Sheinburssements Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8730           Other Revenues Pledged to Pay Interest on Revenue Bonds         8740           Other Revenues Pledged to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8840           Fund Balance Transfers Pledged to Pay for Capital Projects         8810           Other Uses Not Classified Elsewhere         8910           Transfer to Debt Service Funds         8910           Otal Other Uses of Funds         8920           Fexpenditures/Disbursements and Other Uses of Funds         0           Expenditures/Disbursements and	Reimbursements Pledged to	Pay Interest on Capital Leases	8520						7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Fund Balance Transfers Pledged to Pay Interest on Capital Leases         8540           Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds         8620           Other Revenues Pledged to Pay Principal on Revenue Bonds         8630           Off Please Principal on Revenue Bonds         8720           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8720           Taxes Pledged to Pay Interest on Revenue Bonds         8720           Clitter Revenues Pledged to Pay Interest on Revenue Bonds         8720           Clitter Revenues Pledged to Pay Interest on Revenue Bonds         8720           Clitter Revenues Pledged to Pay Interest on Revenue Bonds         8720           Clitter Revenues Pledged to Pay Interest on Revenue Bonds         8720           Taxes Transferred to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8820           Other Beavenues Pledged to Pay for Capital Projects         8820           Other Beavenues Pledged to Pay for Capital Projects         8820           Other Beavenues Pledged to Pay for Capital Projects         8840           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8990           Other Beavines Funds         7040 Service Service Funds           Expe	evenues Pledged to Pay Inte	rest on Capital Leases	8530		THE RESERVE THE PROPERTY OF TH				Principal and A. P. Company of the C			w. 40.000
Taxes Pledged to Pay Principal on Revenue Bonds         8610           Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds         8620           Other Revenues Pledged to Pay Principal on Revenue Bonds         8630           Fund Balance Transfers Pledged to Pay Inferest on Revenue Bonds         8720           Grants/Reimbursements Pledged to Pay Inferest on Revenue Bonds         8720           Grants/Reimbursements Pledged to Pay Inferest on Revenue Bonds         8730           Fund Balance Transfers Pledged to Pay Inferest on Revenue Bonds         8740           I axes Transferred to Pay Indicest on Revenue Bonds         8740           I axes Transferred to Pay Indicest on Revenue Bonds         8740           I axes Transferred to Pay Indicest on Revenue Bonds         8740           I axes Transferred to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8820           Other Balance Transfers Pledged to Pay for Capital Projects         8940           Other Balance Transfers Pledged to Pay Principal on ISBE Loans         8990           Other Uses of Funds         0           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8990           Other Lass of Funds         0           Expenditures/Disbursements and Ot	lance Transfers Pledged to	Pay Interest on Capital Leases	8540		A 100 TO							
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds         8820           Other Revenues Pledged to Pay Principal on Revenue Bonds         8630           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8710           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8720           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8730           Other Revenues Pledged to Pay Interest on Revenue Bonds         8730           I axes Transferred to Pay Interest on Revenue Bonds         8740           I axes Transferred to Pay for Capital Projects         8820           Grants/Reimbursements Pledged to Pay for Capital Projects         8830           Other Revenues Pledged to Pay for Capital Projects         8910           Other Uses Not Classified Elsewhere         8910           Other Uses Not Classified Elsewhere         0           Total Other Uses of Funds         0           Excess of Receipts/Revenues and Other Uses of Funds         0           Exposuresed/Less of Funds         0           Fund Balances - July 1, 2014         0           Other Changes in Fund Balances - July 1, 2014         0           O	ledged to Pay Principal on R	evenue Bonds	8610						2			
Other Revenues Pledged to Pay Principal on Revenue Bonds         8630           Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds         8640           Taxes Pledged to Pay Interest on Revenue Bonds         8710           Grantis/Reimbursements Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8730           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8740           Inaxes Transfers Pledged to Pay Interest on Revenue Bonds         8740           Inaxes Transfers Pledged to Pay Interest on Revenue Bonds         8740           Inaxes Transfers Pledged to Pay for Capital Projects         8820           Other Revenues Pledged to Pay for Capital Projects         8830           Other Revenues Pledged to Pay for Capital Projects         8830           Other Uses Not Classified Elsewhere         8910           Other Uses of Funds         0           Total Other Uses of Funds         0           Excess of Receipts/Revenues and Other Uses of Funds         0           Expension of Receipts/Revenues and Other Uses of Funds         0           Expension of Receipts/Revenues and Other Uses of Funds         0           Fund Balances - July 1, 2014         0           Other Changes in Fund Balances - Increases (Decreases)         2,749,943	Reimbursements Pledged to	Pay Principal on Revenue Bonds	8620	THE TAXABLE PROPERTY OF THE PR								TO AND THE STATE OF THE STATE O
Fund Balances Transfers Pledged to Pay Principal on Revenue Bonds         8440         R70         R70 <td>evenues Pledged to Pay Pri</td> <th>ncipal on Revenue Bonds</th> <td>8630</td> <td>THE COLUMN TO SERVICE AND ADDRESS OF THE COLUMN</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	evenues Pledged to Pay Pri	ncipal on Revenue Bonds	8630	THE COLUMN TO SERVICE AND ADDRESS OF THE COLUMN								
Taxes Pledged to Pay Interest on Revenue Bonds         8710         R           Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8720         R           Other Revenues Pledged to Pay Interest on Revenue Bonds         8740         R           Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds         8740         R           Taxes Transferred to Pay for Capital Projects         8810         R           Grants/Reimbursements Pledged to Pay for Capital Projects         8830         R           Other Revenues Pledged to Pay for Capital Projects         8840         R           Fund Balance Transfers Pledged to Pay for Capital Projects         8840         R           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8910         0         0           Other Uses Not Classified Elsewhere         8990         0         0         0           Total Other Uses of Funds         Cotal Other Sources/Uses of Funds (Over/Under)         6679.249         4,083         20,637           Excess of Receiptis/Revenues and Other Uses of Funds         Expenditures/Disbursements and Other Uses of Funds         66,999         7,749,943         416,456         66,699	lance Transfers Pledged to I	Pay Principal on Revenue Bonds	8640							-		
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds         8720           Other Revenues Pledged to Pay Interest on Revenue Bonds         8730           Fund Balance Translers Pledged to Pay Interest on Revenue Bonds         8740           Taxes Transferred to Pay for Capital Projects         8820           Grants/Reimbursements Pledged to Pay for Capital Projects         8830           Other Revenues Pledged to Pay for Capital Projects         8840           Fund Balance Transfers Pledged to Pay for Capital Projects         8840           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8910           Other Uses Not Classified Elsewhere         8990           Total Other Uses of Funds         0           Total Other Uses of Funds         6679.249           Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)         6779.249           Expenditures/Disbursements and Other Uses of Funds         6779.249           Fund Balances - July 1, 2014         2,749,943           Other Changes in Fund Balances - Increases (Decreases)         2,749,943	ledged to Pay Interest on Re	venue Bonds	8710		The state of the s							
Other Plaverues Pledged to Pay Interest on Revenue Bonds         8730         RA10         Annual Broble Bonds         8740         Annual Broble Bonds         9740         Annual Broble Bo	Peimbursements Pledged to	Pay Interest on Revenue Bonds	8720	400 C C C C C C C C C C C C C C C C C C	TO THE CHAIN ASSESSMENT TO SERVICE ASSESSMENT ASSESSMENT OF THE SERVICE ASSESSMENT ASSES							
Fund Balances Translers Pledged to Pay Interest on Revenue Bonds         8740         6810         6810         6810         6810         6810         6810         6810         6810         6810         6810         6810         6820	enues Pledged to Pay Inte	rest on Revenue Bonds	8730									
Taxes Transferred to Pay for Capital Projects         8810         8820         8820         8820         8820         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         8830         9	lance Transfers Pledged to I	ay Interest on Revenue Bonds	8740		,				and the			
Grants/Reimbursements Pledged to Pay for Capital Projects         8820         8820         8830         8830         8830         8830         8830         8840         9840	ransferred to Pay for Capital	Projects	8810									
Other Revenues Pledged to Pay for Capital Projects         8830         6840         <	eimbursements Pledged to	Pay for Capital Projects	8820	The second secon								
Fund Balance Transfers Pledged to Pay for Capital Projects         8840         679.249         0         0         0           Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8910         0	venues Pledged to Pay for (	Capital Projects	8830									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans         8910         0 <td>lance Transfers Pledged to F</td> <th>Pay for Capital Projects</th> <td>8840</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>to continued</td> <td></td> <td></td>	lance Transfers Pledged to F	Pay for Capital Projects	8840							to continued		
Other Uses Not Classified Elsewhere         8990         0	to Debt Service Fund to Pay		8910	7.1	The second secon	:	The second secon	Congress of the Congress of th	And the second s	-		THE COURT OF THE C
Total Other Uses of Funds         0 <td>es Not Classified Elsewhere</td> <th></th> <td>8990</td> <td></td> <td></td> <td></td> <td>A CONTRACTOR OF THE CONTRACTOR</td> <td>With the control of t</td> <td></td> <td></td> <td></td> <td></td>	es Not Classified Elsewhere		8990				A CONTRACTOR OF THE CONTRACTOR	With the control of t				
Total Other Sources/Uses of Funds         0	her Uses of Funds			0	0	0	0	0	C	U	U	C
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)  Expenditures/Disbursements and Other Uses of Funds  Fund Balances - July 1, 2014  Other Changes in Fund Balances - Increases (Decreases)	her Sources/Uses of Funds	0		0	0	0	0	U			0 0	
Fund Balances - July 1, 2014 66,699 Chier Changes in Fund Balances - Increases (Decreases)	of Receipts/Revenues and O. ures/Disbursements and Oth	ther Sources of Funds (Over/Under) ler Uses of Funds		(679,249)	4,083	20,637	(89,459)	28.066	4.601	14 169	67 50e	ν (ΥΣΟ ΘΑ)
Other Changes in Fund Balances - Increases (Decreases)	Balances - July 1, 2014	***************************************		2.749.943	416 456	86 690	930 38E	007 10E	+ FC 606	00-10-10-10-10-10-10-10-10-10-10-10-10-1	20010	(100,00)
	langes in Fund Balances - In & Itemize)	creases (Decreases)						061,122	780,241	016,049	303,115	796,861
81 Fund Balances - June 30, 2015 2,070,694 420,539 87,336 140,927	lances - June 30, 2015			2,070,694	420,539	87,336	140,927	255.262	397.842	532 718	370 691	01 165

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

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Sesser Valier CUSD FY15 AFR	
Printed: 9/9/2015	

"See Accompanying Notes to Financial Statements."

	A	В	0	ח							
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY		The second secon	e yan ananana ay araw na say a yan anana ay a ay a ay				A Processor of the Advantage of the Processor of the Advantage of the Adva	Transcription of the control of the	COLUMN COMMAND THE RESIDENCE TO THE COLUMN T	The same state of the same and the same same and the same same same and the same same same same same same same sam
5	Designated Purposes Levies (1110-1120) 7		527,289	135,690	130,642	64,862	77,466		12,994	168,038	13,023
9	Leasing Purposes Levy 8	1130					A constant of cons				
7	Special Education Purposes Levy	1140	10,011								
ω (	FICA/Medicare Only Purposes Levies	1150					98,826				
ი 9	Area Vocational Construction Purposes Levy	1160									
2 =	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		537,300	135,690	130,642	64,862	176,292	0	12,994	168,038	13,023
13	PΑΥ										
<u>†</u>	Mobile Home Privilege Tax Payments from Local Housing Authorities	1210									
5 4		0801	RO 803	150 350			000 86				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	2	000,000			000,02				
18	Total Payments in Lieu of Taxes		60,803	150,350	0	0	28,000	0	0	0	0
19	Ξ										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313					No.	Same			
23		1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321		· ·							
52	Summer Sch - Tuition from Other Districts (In State)	1322		(C) (C) (C) (C) (C) (C) (C) (C) (C) (C)							
2 6	Summer Sch - Luition from Other Sources (in State)	1323									
i e	CTE Tuiting from Dunia or Deports (10 Grots)	1901									
9 8	CTE - Tuttion from Other Districts (In State)	1330									
8	OTE - Tailloo from Other Sources (III State)	7000									
3 2	CTE - Fultion from Other Sources (In State)	1334								•	
8	Special Ed. Tuition from Punils or Parents (In State)	1341						Tanah .			
33.68	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
32	Special Ed - Tuition from Other Sources (Out of State)	1344									
99	Adult - Tultion from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
88	Adult - Tuttion from Other Sources (In State)	1353									
3	Adult - Luttion from Other Sources (Out of State)	1354									ar ora
40	Total Tuition		0	77.4784.2							
4	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (in State)	1411				268					
3 2	Heguiar - Transp rees from Office Obstack (in State)	1412			a1*	070					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				017	,				
46	Regular Transo Fees from Other Sources (Out of State)	1416				The state of the s					
47	Summer Sch - Transo. Fees from Pupils or Parents (In State)	1421				H					of of success
48	Summer Sch - Transp. Fees from Other Districts (in State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
20	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (in State)	1431									
ĺ						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					

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

Comparison   Act   Club   Cl		A	В	S			ш	ď				1
Control Protect Personal Control Personal Control Co	-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
	~	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement	Capital Projects		Ton	Fire Preventio
Optimization for the property of the pr	53	CTE - Transp Fees from Other Sources (In State)	1433					Social Security			9	
Security   Compared	_	CTE - Transp Fees from Other Sources (Out of State)	1434									
		Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Second Life Transport belief more for second part of the second part		Special Ed - Transp Fees from Other Districts (In State)	1442				3.030	- 100				
Add Transpire device from the particular principle of shall be a formation of		Special Ed - Transp Fees from Other Sources (In State)	1443				5					
Add Transite from the form the form of the		Special Ed - Transp Fees from Other Sources (Out of State)	1444					2-196				
Add Transplead (a) State (a) Stat	_	Adult - Transp Fees from Pupils or Parents (In State)	1451									
Add Turning Service (10 State) (445)  Add Turning Service (10 State) (		Adult - Transp Fees from Other Districts (in State)	1452									
Autority feet and office States (Clinic distance)   454   464		Adult - Transp Fees from Other Sources (in State)	1453									
Trianstruction (Person Figure 1992   Color	_	Adult - Transp Fees from Other Sources (Out of State)	1454									
Limited State   Control Extension   1900   4-464   461   162   64   64   64   64   64   64   64		Total Transportation Fees	1				3.516			.,		
Trade Enriche Activation   1500 4,444	_	ININGS ON INVESTMENTS					The state of the s					
Total Entropy Control Memory   150   1444   4414   4411   12   6   340   96   1,1775   1,17		Interest on investments	1510	4,494	481	12	9	349	96		AD	Without the second seco
Page 1972   Page 1972   Page 2972   Page		Gain or Loss on Sale of Investments	1520								30	
Seals to Puezi Lucha Seals to Puezi Lucha Seals to Puezi Lucha Seals to Puezi Lucha Seals to Puezi Lucha Seals to Puezi Lucha Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals Seals to Puezi Che Seals		Total Earnings on Investments		4,494	481	12	9	349	96	1 175	591	All and the state of the state
Space to Public - Lurch         Space to Public - Lurch         Eff. 102,424           Space to Public - Lurch         617         66.62           Space to Public - Cherry (February & Lennis)         617         66.62           Space to Public - Cherry (February & Lennis)         670         13.70           Space to Public - Cherry (February & Lennis)         670         13.62           Other Conference & Lennis)         773         2.244           Open Conference & Lennis)         773         2.244           Admission - Cherry (Searche & Lennis)         773         2.244           Admission - Cherry (Searche & Lennis)         779         2.244           Admission - Cherry (Searche & Lennis)         779         2.244           Come District/School Admity Reviews (Decade & Lennis)         779         2.244           Fees         Search School Admity Reviews (Decade & Lennis)         1771         2.244           Track Off Reviews (Decade & Lennis)         187         2.244         2.244           Track of Lennis (Decade & Lennis)         187         2.244         2.244           Track of Lennis (Decade & Lennis)         187         2.244         2.244           Track of Lennis (Decade & Lennis)         187         2.244         2.244           Track of Len		JD SERVICE					A CONTRACTOR OF THE PARTY OF TH				130	And the state of t
Sease to Public - Industrials         (17)         SPR 827           Sease to Public - Americals         (17)         SPR 827           Sease to Public - One (Describe & lamnol)         (17)         2.756           Sease to Activity Check (Describe & lamnol)         (15)         2.756           Other Food Service (Describe & lamnol)         (17)         2.794           District School Activity Robus         (17)         2.794           Advision - Check (Describe & lamnol)         (17)         2.794           Other (Describe & lamnol)         (17)         2.795           Other (Describe & lamnol)         (18)         2.795           Remise Surface (Describe & lamnol)         (18)         2.795           Remise Surface (Describe & lamnol)         (18)         2.795           Remise Surface (Describe & lamnol)         (18)         2.795           Saise - Additroctrimp Extension feature (Describe		Sales to Pupils - Lunch	1611	102.424								
Sales to Potins - A to Chee In Secure 2         568 627         Compared to the Chee In Secure 2         568 627         Compared to the Chee In Secure 2         Compared to the Chee In Secure 2         Compared to the Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 2         Compared to Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3         Chee In Secure 3		Sales to Pupils - Breakfast	1612				-					
Sales to Pupils: Other Describe & Henriab)         1614         2,756           Sales to Pupils: Other Describe & Henriab)         1690         13,224           Sales to Apple: Other Excisions of Henriab         170 (1969)         170 (1969)           Total Food Service (Describe & Henriab)         171 (1972)         2,294           Admissions: Affinition         1720 (1972)         2,294           Admissions: Affinition         1720 (1972)         2,294           Admissions: Affinition         1720 (1972)         2,294           Diversion Sales         1720 (1972)         2,294           Excision Sales         1720 (1972)         2,294           Excision Sales         1720 (1972)         2,294           Excision Sales         1811 (1973)         1973           Female: Application Admission Admissi		Sales to Pupils - A la Carte	1613	58.627	-				-			
State to Additive State (Descrite & Iterates)   1620   10,1820		Sales to Pupils - Other (Describe & Itemize)	1614	2,756								
Total Ford Service (Sestino & Italiana)   1909   10,19		Sales to Adults	1620	13,524								
Total Food Sarvice   187500   197500   197500   197500   197500   197500   1771   27,241		Other Food Service (Describe & Itemize)	1690	10,169	-							
Admissions - Other Clearche & Native Control Microbe   Admissions - Chaer Clearche & Native Control Microbe Stores & Native Control Clearche & Native Control Clearche & Native Control Clearche & Native Control Clearche & Native Control Clearche & Native Control Clearche & Native Control Clearche & Native &		Total Food Service		187,500		-						
Admissions - Mithelic         7711         27 241           Feat Admissions - Other (Describe & Henzie)         7720         2.294           Feat Admissions - Other (Describe & Henzie)         7720         2.294           Total Described Solid Researce (Describe & Henzie)         7720         29 556         0           Total Described Notive Presence (Describe & Henzie)         1811         10,716         0           Total Described Notive Presence (Describe & Henzie)         1811         10,716         0           Tental Solution Featonic Technology         1813         0		RICT/SCHOOL ACTIVITY INCOME					-					
Feating control of Electric & Henrite)   1719   2,294		Admissions - Athletic	171	27,241			540					
Person         7720         2,294           Book Store States         1720         2,294           Other District/School Activity Teverue (Describe & Itemite)         1730         29,535         0           TEXTROOK INCOME         1812         1,715         0           Feature Strate Strates of Strates & Itemize)         1812         1,715           Renatas - Summer School of Strates & Itemize)         1812         1,715           Renatas - Summer School of Strates & Itemize)         1813         1822           Bear Admit Continuing Education Textbooks         1822         2           States - Summer School of Strates & Itemize)         1822         2           States - Summer School of Itemize)         1822         2           States - Summer School of Itemize)         1822         2           States - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)         1820         1           State - Christ (Describe & Itemize)<		Admissions - Other (Describe & Itemize)	1719			. 101						
Total District/School Activity Revenue (Describe & Itemize)   1730   29,535   0		F66S	1720	2,294								
Total Datificaçõe, Los Activir Income         1770         Contra Unidado Cercifica Memiza)         1770         Contra Districtó Sectivo Activir Income         1811         10,716         Percias Participa Memira Participa Me		Book Store Sales	1730				1990 I					
Total Districts Advivo Income   24,555   0   0		Other District/School Activity Revenue (Describe & Itemize)	1790									
Fertidac Place   Fertidacy		I otal District/School Activity Income		28,535	0							
Rentals - Regular Textbooks         1811         10,715           Rentals - Surmer School Textbooks         1812         1812           Rentals - Surmer School Textbooks         1813         1813           Rentals - Chell Conclining Education Textbooks         1821         1821           Sales - Heach Continuing Education Textbooks         1822         1822           Sales - Adul/Continuing Education Textbooks         1822         1823           Sales - Adul/Continuing Education Textbooks         1822         1823           Sales - Adul/Continuing Education Textbooks         1822         1623           Sales - Adul/Continuing Education Textbooks         1822         1673           Other (Describe & Hemize)         1822         1673           Other (Describe & Hemize)         1822         1673           Other (Describe & Hemize)         1830         1743           Other (Describe & Hemize)         1840         197           Services Provided Other Districts         1840         197           Injury Representation Fees         1840         725           Payments of Supplies Moneys from IT Districts         1880         1880           Proceeds Live Andreads         1880         1880           Shroof Fadulion Tax Proceeds         1880 <t< td=""><td>Ĕ</td><th>TBOOK INCOME</th><td>A</td><td>-</td><td></td><td></td><td></td><td>to a Marco mer</td><td></td><td></td><td>andry.</td><td></td></t<>	Ĕ	TBOOK INCOME	A	-				to a Marco mer			andry.	
Hentials - Summer School Textbooks   1812		Rentals - Regular Textbooks	1811	10,715						103 00	ar remarks	ur were-
Remalas - Adul/Continuing Education Textbooks         1813           Remalas - Adul/Continuing Education Textbooks         1821           Sales - Summer School Textbooks         1823           Sales - Summer School Textbooks         1823           Sales - Other (Describe & Hemize)         1823           Chall Textbook Income         1930           OTHER REVENUE FROM LOCAL SOURCES         1930           Total Textbook Income         1930           OTHER REVENUE FROM LOCAL SOURCES         1930           Total Textbook Income         1930           OTHER REVENUE FROM LOCAL SOURCES         1930           Total Textbook Income         1930           Contrabulors and Donations from Private Sources         1940         197           Remalas         1940         197         1940           Services Provided One Total Variar Submit Text Incomental Sources         1940         197         1940           Payments of Suprus Mackap Inton IT Districts         1960         197         197         197           Payments of Suprus Mackap Inton IT Districts         1960         197         197         197           Payments of Suprus Mackap Inton IT Districts         1980         197         197         197           Payments of Suprus Mackap Inton IT Districts		Rentals - Summer School Textbooks	1812									
Harnals - Other (Lescribe & Henrize)   1819     Salaes - Faguar Textbooks   1822     Salaes - Summer School Textbooks   1822     Salaes - Summer School Textbooks   1822     Salaes - Summer School Textbook   1822     Salaes - Summer School Textbook   1822     Salaes - Other (Describe & Henrize)   1829     Other Closscribe & Henrize)   1820     Total Textbook tracements   1820     Total Textbook tracements   1930     Services Frovided Other Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided Districts   1930     Services Frovided D		Rentals - Adult/Continuing Education Textbooks	1813								Marine prince of	
Sales - Tregular Textbooks         1821           Sales - Funductoristics         1822           Sales - Summer Stool Textbooks         1822           Sales - Summer Stool Textbook         1822           Sales - Adult Control Education Textbook         1822           Sales - Adult Control Education Textbook         1822           Other (Describe & Itemize)         1820           Total Textbook income         1930           Orher (Describe & Itemize)         1930           Total Textbook income         1930           Orher (Describe & Itemize)         1930           Orher (Describe & Itemize)         1930           Fields         1940           Fields         1940           Services Provided Other Districts         1940           Petund of Prior Years' Expenditures         1950           Payments of Surplus Moneys from TIF Ostricts         1950           Poincer's Education Fees         1970         725           Poinces Education Tark Proceeds         1980         1970           School Facility Occupation Tark Proceeds         1980         1980	_	Hentals - Other (Describe & Itemize)	1819									1 10
Sales - Adult/Confined British         1823           Sales - Other (Describe & Hemize)         1829           Other (Describe & Hemize)         1890           Total Textbook Income         10,715           OTHER REVENUE FROM LOCAL SOURCES         1910           Fentals         1920         1,143           Contributions and Donations from Private Sources         1920         1,143           Rentals         1930         197           Services Provided Other Districts         1940         197           Refund of Prior Years' Expenditures         1950         197           Payments of Surplus Moneys from TIF Districts         1950         200           Pomoeds Education Fees         1970         7225           Proceeds Iron Vendor's Contracts         1980         1980           School Reality Contracts         1980         1980		Sales - Numer School Texhooks	1821									
Sales - Other (Describe & Hemize)         1829           Other (Describe & Hemize)         1800           Total Textbook Income         19716           OTHER REVENUE FROM LOCAL SOURCES         1970           Pennals         1970           Contributions and Donations from Private Sources         1920         1,143           Impact Fees from Municipal or County Governments         1930         197           Services Provided Other Districts         1940         197           Payments of Surplus Moneys from TIF Districts         1960         725           Proceeds from Vendor's Contracts         1970         725           Proceeds from Vendor's Contracts         1983         2004           School Facility Occupation Tary Proceeds         1983         2004		Sales - Adult/Continuing Education Textbooks	1823									
Other (Describe & Itemize)         1890         10,715           Total Textbook Income         10,715           OTHER REVENUE FROM LOCAL SOURCES         1970         1,143           Femals         1920         1,143           Contributions and Donations from Private Sources         1920         1,143           Impact Fees from Municipal or County Governments         1930         197           Services Provided Other Districts         1950         197           Payments of Provided Other Districts         1960         725           Payments of Surplus Moneys from TIF Districts         197         725           Proceeds found or Provided Surplus Moneys from TIP Districts         197         725           Proceeds Found or Provided Surplus Moneys from TIP Districts         197         725           Proceeds Found Veducit Contracts         1983         1983         1983		Sales - Other (Describe & Itemize)	1829		-							
Total Taxtbook Income         10,715           OTHER REVENUE FROM LOCAL SOURCES         1910         1,143           Pentals         1920         1,143         1,143           Contributions and Donations from Private Sources         1920         1,143         1920           Impact Fees from Municipal or County Governments         1930         197         197           Services Provided Other Districts         1960         197         197           Payments of Surplus Moneys from TIF Districts         1960         200         200           Promers Education Fees         1970         725         200           Proceeds Education Fees         1980         200         200           School Facility Occupation Tax Proceeds         1983         200		Other (Describe & Itemize)	1890				***************************************	447.45.70	akke ake aya		4,000,000	
Partials         Contributions and Donations from Private Sources         1910         1,143           Contributions and Donations from Private Sources         1920         1,143         8           Impact Fees from Municipal or County Governments         1930         197         8           Services Provided Other Districts         1950         197         8           Payments of Surplus Moneys from TIF Districts         1960         197         8           Powers Education Fees         1970         725         8           Proceeds four Mondors' Contracts         1980         8         8           School Facility Occupation Tax Proceeds         1983         8         8	_	Total Textbook Income	2	10,715							and the power	
Pentals         Pantals         1910         1,143         1920         1,143         <		ER REVENUE FROM LOCAL SOURCES		TO THE RESERVE AND THE PROPERTY OF THE PROPERT				- free - for fifty				
Contributions and Donations From Private Sources         1,143           Impact Fees from Municipal or County Governments         1930         1,143           Services Provided Other Districts         1940         197         Payments of Surplus Moneys from TIF Districts         1950         Payments of Surplus Moneys from TIF Districts         Payments of Surplus Moneys from TIF Districts         1970         725           Proceeds Education Fees         1980         1980         1980         1980           School Facility Occupation Tax Proceeds         1983         1983         1983		THE PROPERTY OF THE PROPERTY O	1910		Andrews Anna de Company de Constitution							
Impact Fees from Municipal or County Governments         1930         197         Page 197           Services Provided Other Districts         1940         197         1950         Page 1950 <t< td=""><td></td><th>Contributions and Donations from Private Sources</th><td>1920</td><td>1,143</td><td></td><td></td><td>April 1997</td><td>The state of the property of the state of th</td><td></td><td></td><td></td><td>Wild William Conference on the</td></t<>		Contributions and Donations from Private Sources	1920	1,143			April 1997	The state of the property of the state of th				Wild William Conference on the
Services Provided Other Districts         1940         197           Refund of Prior Years' Expenditures         1950         Payments of Surplus Moneys from TIF Districts         1960           Proviser's Education Fees         1970         725           Proceeds Contracts         1980         Application Fees           School Facility Cocupation Tax Proceeds         1983         Application Fees		Impact Fees from Municipal or County Governments	1930	-								
Returnd of Prior Years' Expenditures         1950           Payments of Surplus Moneys from TIF Districts         1960           Proviser's Education Fees         1970         725           Proceeds Contracts         1980         800 0AF           School Facility Occupation Tax Proceeds         1983         80 0AF		Services Provided Other Districts	1940	197				Townson Colored to the second	And the second s	The second secon	A STATE OF THE PARTY OF THE PAR	The second section of the section of the sect
Fayments of sulptus woneys from III- Districts         1960         725           Division Section Vendors' Contracts         1970         726           Proceeds from Vendors' Contracts         1980         800 045           School Facility Occupation Tax Proceeds         1983         80 045		Hetund of Prior Years' Expenditures	1950		1000						348	
Proceeds from Vendors' Contracts   1990   1990   School Facility Cocupation Tax Proceeds   1993   School Facility Occupation Tax Proceeds   School Facility Occup		Payments of Surpius Moneys from TIP Districts Drivers' Education Face	1960	302								
School Facility Occupation Tax Proceeds		Proceeds from Vendors' Contracts	1980	67/						-	-	
	300,000	School Facility Occupation Tax Proceeds	1083	The second section of the second second second		370 00		***************************************	LOT CLT	THE CONTRACTOR OF THE CONTRACT	The second secon	from the control of t

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

Printed: 9/9/2015 Sesser Valler CUSD FY15 AFR

	A	Ω	ر	ח	ט	ı	IJ	Τ	_	->	<b>~</b>
			(10)	(20)	(30)	(40)	(50)	(09)	(20)	(80)	(06)
	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
		1991									
		1992							8		
	ltemize)	1993						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	the second of the second secon		
	be & Itemize)	1999	18,522	184		722					
***************************************	ocal Sources		20,587	184	89,945	722	0	159,435	0	348	0
109 Total Receipts/Revenues from Local Sources	m Local Sources	1000	850,934	286,705	220,599	69,106	204,641	159,531	14,169	168,907	13,024
-	FLOW-THROUGH RECEIPTS/REVENUES FROM										
110 ONE DISTRICT TO	ONE DISTRICT TO ANOTHER DISTRICT (2000)			-		-					
- traffeture	tate Sources	2100								to the designation of the design	physical and property was a party and a party of the part
112 Flow-through Revenue from Federal Sources	ederal Sources	2200			:		AM ****A				
113 Other Flow-Through (Describe & Itemize)	ا & temize)	2300									
Total Flow-Through Receipt:	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115 RECEIPTS/REVENUES I	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116 UNBESTRICTED GRANTS-IN-AID	Marie de la company de la comp	Comprosposo para	And the second s			The second section of the Second section of the section of the sect	the control with the court of t	The control of the co	And the second was to be a second to the desire of the second	AND LINETING AND POLICE CONTRACTOR OF THE PROPERTY OF THE PARTY OF THE	Control and the second control of
General State Aid: Sec. 18.8 05		3001	9 036 004			00 5 40					
	less/Supplemental	3002	1,000,12			010,00					
119 Reorganization Incentives (Accounts 3005-3021)	counts 3005-3021)	3005		france manufacture of the same of							
	id from State Sources	3099									
120 (Describe & Itemize)											
Total Unrestricted Grants-In-Aid	-Aid		2,936,921	0	0	69,540	0	0		0	100 mm mm mm mm mm mm mm mm mm mm mm mm m
RESTRICTED GRANTS-IN-AID											
SPECIAL EDUCATION											
Special Education - Private Facility Tuition	cility Tuttion	3100									
Special Education - Funding for	Special Education - Funding for Children Requiring Sp ED Services	3105	68,549			***************************************					
Special Education - Personnel		3110	64,583	and the defense of the second conditions and the Man							
Special Education - Orphanage - Individual	e - Individual	3120				***************************************					
Special Education - Orphanage - Summer Individual	e - Summer Individual	3130									
Special Education - Summer School	school	3145		Part territoric Securiti Westernicon considerations					71		
Special Education - Other (Describe & Itemize)	scribe & Itemize)	3199	700			C					
CABEED AND TECHNICAL EDITORION (PTE)	monthsuppensingspromptingsment provinces and appropriate and appropriate the ATION (CITE)		20,100								
OTE - Tocholog Education Toch Broa	OCK LON (CLE)	0000	40.050						er reger e		
134 CTE : Socondary Program Improvement (CTE)		2000	000,01								
CTE - WECEP		3225									
CTE - Agriculture Education		3235	1,586							-	
CTE - Instructor Practicum		3240									
CTE - Student Organizations		3270									
CTE - Other (Describe & Itemize)	ze)	3299									
Total Career and Technical Education	ducation		11,944	0	-		0		-	-	
BILINGUAL EDUCATION	A CONTRACTOR OF A CONTRACTOR O										
Bilingual Ed - Downstate - 1 P1 and 1 BE	Billingua Ed - Downstate - I P1 and I BE	3305		***************************************			West of the second seco		5	-	
Total Bilingual Ed	- Harishoria biingdal coocanon	3	C		-		C				
State Free Linch & Breekfact		3360	2174								
146 School Breakfast Initiative		3365						-	e get ge		
Driver Education		3370	11,945				The state of the s				
148 Adult Ed (from ICCB)		3410			Contract of the Contract of th				A CONTRACTOR OF THE PROPERTY O		

	A	B	C		ш	ш	C.			-	
-		)	(10)	(20)	(30)	(40)	05)	(60)	(02)	(6)	¥ (6
				· ·		}	Municipal	3	5	(00)	6
2	Description	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
150	TRANSPORTATION						Social Security				The stronger was a stronger with the stronger was a stronger with
151		3500				146,853	and the state of the commentation in the state of the sta		-	traffe mail	
152	-	3510	The state of the s			49,646			,		
153		3599					**************************************				
122	I garnino improvement. Change Grants	36+0	0	0		196,499	0				
156	V V V V V V V V V V V V V V V V V V V	3660				The second secon					
157		3695	A A A A A A A A A A A A A A A A A A A	Commence of the Commence of th			THE TAXABLE PROPERTY OF THE PR	4.00		· in · many	-
158		3705		110 January 100 100 100 100 100 100 100 100 100 10		THE RESERVE TO THE PROPERTY OF				9 10 10 10 10	
159	e de la constante de la consta	3715	Control of the contro	And the second s		THE RESERVE OF THE PROPERTY AND A SECOND SEC	And the second s				
160		3720	And the state of t			The property of the property o					
161		3725					The state of the s				
20	1000	3726									
8	traces;	3766	The state of the s		-	The state of the s	The state of the s			2000.00	
164		3767		70.000	-						
6		3775						18,275			
166		3780		***			C				The contract of the contract o
/91		3815					7. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10				The state of the s
0 0		3825				111111111111111111111111111111111111111					
3 5		3920	.,	1111			. 44**				
17	Scribol IIII astructure - Marinenance Projects Other Bestricted Bevenue from State Sources (Decorbe & Hemire)	3925	699 33	AN OPEN TO THE REAL PROPERTY OF THE PROPERTY O				the state of the s		***************************************	The state of the s
172		9333	55,000 51/1 858	0	0	406 400					
173		3000	3.151.779	0	0	190,499		18,275	0	0	
Ť	THE STATE OF	}	2	>	0	200,003	0	18,2/5	0	0	0
174											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT	30VT	Account the second seco						PRODUCTION AND ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS OF THE PRODUCTION ADDRESS O		The second secon
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177		3			***************************************	••••					
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Child AMI Care Food Program   2225   244,600   2424   24	196		4220	43.211				Social Security				
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CTE - Perkins         CTE - Perkins           CTE - Perkins         4770         6,201         0           CTE - Perkins - Title IIIE - Tech Prep         4770         6,201         0           CTE - Other (Describe & Itemize)         4770         6,201         0           Total Currant         4810         4810         6,201         0           ARRA - General State Adi - Education Stabilization         4850         6,201         0           ARRA - Title I - Low Income         4850         4853         6,201         0           ARRA - Title I - Low Income         4853         4854         6,201         0           ARRA - Title I - Low Income         4855         4856         6,201         0           ARRA - Title I - Low Income         4855         4856         6,201         0           ARRA - Title I - Low Income         4855         4856         6,201         0           ARRA - Title I - School Improvement (Section 1003g)         4856         4860         0           ARRA - Title IID - Technology-Competitive         4861         4861         0           ARRA - Title IID - Technology-Competitive         4862         0         0           ARRA - Title IID - Technology-Competitive         4864         0	224	Total Faderal - Special Education	4033	000 00			C	(			France a real	
CTE - Petrins         Title - Tech Prep         4770         6,201           CTE - Other (Describe & Itemize)         4799         6,201         0           CTE - Other (Describe & Itemize)         4810         6,201         0           Tederal - Adult Eucleation Stabilization         4850         6,201         0           ARRA - Title - Low Income         4850         6,201         0           ARRA - Title - Low Income         4851         4852         6           ARRA - Title - School Improvement (Part A)         4853         6         6           ARRA - Title - School Improvement (Section 1003g)         4856         6         6           ARRA - Title - School Improvement (Section 1003g)         4856         6         6           ARRA - Title - School Improvement (Section 1003g)         4856         6         6         6           ARRA - Title - School Improvement (Section 1003g)         4856         6 <td< th=""><th>100</th><th>OVALI OVALI SOCIAL POPOZAL PLANDANIA PROGRAMNA /th><th>The second secon</th><th>1</th><th>0</th><th>ang akka.</th><th>0</th><th>0</th><th></th><th></th><th></th><th></th></td<>	100	OVALI OVALI SOCIAL POPOZAL PLANDANIA PROGRAMNA	The second secon	1	0	ang akka.	0	0				
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ARRA - Title I - Low Income         4850           ARRA - Title I - Low Income         4851           ARRA - Title I - School Improvement (Part A)         4853           ARRA - Title I - School Improvement (Section 1003g)         4855           ARRA - Title I - School Improvement (Section 1003g)         4855           ARRA - Title I - School Improvement (Section 1003g)         4856           ARRA - DEA - Part B - Preschool         4856           ARRA - DEA - Part B - Prow-Through         4867           ARRA - IDEA - Part B - Prow-Through         4867           ARRA - IDEA - Part B - Prow-Through         4867           ARRA - IDEA - Part B - Prow-Through         4867           ARRA - IDEA - Part B - Prow-Through         4867           ARRA - IDEA - Part B - Prow-Through         4867           ARRA - McKinney - Vento Homeless Education         4861           ARRA - McKinney - Vento Homeless Education         4863           Impact Aid Formula Grants         4866           Impact Aid Competitive Grants         4866           Qualified Zone Academy Bond Tax Credits         4867           Build America Bond Tax Credits         4867	229	ilon	4810					0				
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ARRA - Title I - Neglected, Private         4852           ARRA - Title I - Delinquent, Private         4853           ARRA - Title I - School Improvement (Part A)         4854           ARRA - Title I - School Improvement (Section 1003g)         4855           ARRA - Die - Part B - Flow-Through         4856           ARRA - Die - Part B - Flow-Through         4867           ARRA - Die - Part B - Flow-Through         4867           ARRA - Die - Part B - Flow-Through         4861           ARRA - Title IID - Technology-Competitive         4861           ARRA - McKinney - Vento Homeless Education         4861           ARRA - Child Nurtition Equipment Assistance         4863           Impact Aid Formula Grants         4866           Impact Aid Competitive Grants         4866           Qualified Zone Academy Bond Tax Credits         4866           Qualified School Construction Bond Credits         4867           Build America Bond Tax Credits         4867	231	The second secon	4851									
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AFRA - Title I - School Improvement (Part A)         4854           ARRA - Title II - School Improvement (Section 1003g)         4855           ARRA - IDEA - Part B - Flow-Through         4856           ARRA - IDEA - Part B - Flow-Through         4867           ARRA - ITILe III - Technology-Formula         4867           ARRA - McKinney - Vento Honneless Education         4862           ARRA - McKinney - Vento Honneless Education         4862           ARRA - Child Nutrition Equipment Assistance         4863           Impact Aid Competitive Grants         4865           Impact Aid Competitive Grants         4866           Qualified Zone Academy Bond Tax Credits         4866           Qualified School Construction Bond Credits         4867           Build America Bond Tax Credits         4867	233		4853						Trade day a concession of the contest of the		Add to the second of the secon	The second secon
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ARRA - IDEA - Part B - Preschool         4856           ARRA - IDEA - Part B - Flow-Through         4857           ARRA - IDEA - Part B - Flow-Through         4860           ARRA - Title IID - Technology-Formula         4861           ARRA - Title IID - Technology-Competitive         4862           ARRA - Child Nutrition Equipment Assistance         4863           Impact Aid Formula Grants         4865           Impact Aid Competitive Grants         4865           Qualified Zone Academy Bond Tax Credits         4866           Qualified School Construction Bond Credits         4867           Build America Bond Tax Credits         4867	235		4855									
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Description	# #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Build America Bond Interest Reimbursement	4869					Autopo inicopo	THE RESERVE AND DESCRIPTION OF THE PERSON OF			
ARRA - General State Aid - Other Govt Services Stabilization	4870			7. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10						
Other ARRA Funds - Il	4871			***************************************			***************************************			1
Other ARRA Funds - III	4872				Control of the contro					A
Other ARRA Funds - IV	4873		A	The second secon			The state of the s		9/9-4	
Other ABRA Funds - V	4874									
ARBA - Early Childhood	4875									
Other ARRA Funds VII	4876	The state of the s			Parties of the state of the sta		The state of the s		The second secon	AND THE RESERVE THE THE PARTY WAS THE THE THE THE THE THE THE THE THE THE
Other ARRA Funds VIII	4877		4				9			
Other ARRA Funds IX	4878	***************************************								
Other ARRA Funds X	4879			7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7						
Other ARRA Funds Ed Job Fund Program	4880			S. Control of the state of the	1 16 Wester . D D D		The state of the s	2004	W. 140 - 110 - W. 140 - C. 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 - 140 -	The state of the s
Total Stimulus Programs		0		34,562	0	0	U			, , , , , , , , , , , , , , , , , , ,
Race to the Top Program	4901	To come a company of the company of	The second secon	And the second s	The state of the s					0
Race to the Top - Preschool Expansion Grant	4902									
Advanced Placement Fee/International Baccalaureate	4904									
Title III - Immigrant Education Program (IEP)	4905		The state of the s							
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	THE COLUMN TWO IS NOT THE COLUMN TWO IS NOT				And the state of t				
Learn & Serve America	4910					Management of the second of th				
McKinney Education for Homeless Children	4920								•	
Title II - Eisenhower Professional Development Formula	4930									
Title II - Teacher Quality	4932	34,680	And a construction of the control of			301				
Federal Charter Schools	4960	MANAGEMENT OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN COLUMN CONTRACTOR OF COLUMN CONTRACTOR OF COLUMN COLUMN CONTRACTOR OF COLUMN CO	100		THE COUNTY OF TH					
Medicaid Matching Funds - Administrative Outreach	4991	13,206	***************************************							
Medicaid Matching Funds - Fee-for-Service Program	4992	8,152		dku, .						
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	v	ATTENDED TO THE TOTAL PROPERTY OF THE TOTAL			1 148	-			
Total Restricted Grants-In-Aid Received from the Federal Govt		The state of the s	O Q O COLOR DE COLOR		The state of the s		A THE STATE OF THE			THE COLUMN TWO PROPERTY AND ADDRESS OF THE COLUMN TWO PRO
		584,911	0	34,562	0	3,404	0		0	0
lotal Receipts/Hevenues from Federal Sources	4000	584,911	0	34,562	0	3,404	0	0	0	0
Total Direct Receipts/Revenues					BUTTER TO THE TOTAL OF THE PARTY OF THE PART		THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, THE PERSON NAMED IN COLUMN TWO	The second secon		,

### STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2015

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			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)	A THE COLOR										
4 INSTRUCTION (ED)	TION (ED)		The state of the s	State of the state					The state of the s		The state of the s	
	Regular Programs	1100	1,823,471	321,875	38,757	46,001	1,737	6,391			2,238,232	2,371,645
6 Tuition	Tuition Payment to Charter Schools	1115									0	0
	Pre-K Programs	1125				300					0	0
_	Special Education Programs (Functions 1200-1220)	1200	353,557	40,225	1,482	3,057		## A PART OF THE P			398,321	458,285
	Special Education Programs Pre-K	1225	39,552	4,787		487					44,826	52,050
_	Remedial and Supplemental Programs K-12	1250	139,994	76,700	14,852	3,518	2,995				238,059	249,770
_	Remedial and Supplemental Programs Pre-K	1275									0	0
	Adult/Continuing Education Programs	1300		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0	0
_	CTE Programs	1400	142,540	23,769	000	11,067	2,644				180,020	190,825
1	Interscholastic Programs	1500	668'8/	8cz'c	969,61	721,01	c/c'9	11,346			131,903	136,520
_	Summer School Programs	1600			1	4					0	0
6 Gifted	Gifted Programs	1650			74	300		303			229	1,700
_	Driver's Education Programs	1700	43,409	9,314	3,375			09			56,158	57,495
18 Bilingu	Bilingual Programs	1800				~ '		84 1840 PF			0	0
19 Truant	Truant Alternative & Optional Programs	1900			og famaler-			A			0	0
20 Pre-K	Pre-K Programs - Private Tuition	1910									0	0
	Regular K-12 Programs - Private Tuition	1911			go 2 #0						0	0
22 Specia	Special Education Programs K-12 - Private Tuition	1912							y or		0	0
_	Special Education Programs Pre-K - Tuition	1913				• • •					0	0
	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25 Remed	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26 Adult/C	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27 CTE P	CTE Programs - Private Tuition	1917									0	0
	Interscholastic Programs - Private Tuition	1918									0	0
	Summer School Programs - Private Tuition	1919									0	0
30 Gifted	Gifted Programs - Private Tuition	1920									0	0
31 Bilingu	Bilingual Programs - Private Tuition	1921					. seef			.,,	0	0
	Truants Alternative/Optional Ed Progms - Private Tuition	1922					A				0	0
33 Total I	Total Instruction <sup>10</sup>	1000	2,621,422	481,928	78,238	74,557	13,951	18,100	0	0	3,288,196	3,518,290
34 SUPPORT	SUPPORT SERVICES (ED) SUPPORT SERVICES - PUPILS											
	Attendance & Social Work Services	2110	34,365	2,902	7,543	13,487					58,297	68,810
	Guidance Services	2120	60,776	12,308	4,827	863					78,774	81,955
38 Health	Health Services	2130	39,759	2,820	54	1,415		02			44,118	53,450
39 Psycho	Psychological Services	2140		oraços.							0	0
40 Speed	Speech Pathology & Audiology Services	2150	56,408	10,667	222	926		250			68,503	70,040
	Other Support Services - Pupils (Describe & Itemize)	2190	3,000	330							3,330	3,330
42 Total	Total Support Services - Pupils	2100	194,308	29,027	12,646	16,721	0	320	0	0	253'055	277,585
43 SUPPOF	SUPPORT SERVICES - INSTRUCTIONAL STAFF					111111111111111111111111111111111111111	100000000000000000000000000000000000000					
44 Improv	Improvement of Instruction Services	2210	14,031	780	2,554	6,312	6,816	17,939			48,432	70,010
45 Educa	Educational Media Services	2220	153,708	26,020	91,114	9,825	4,112				284,779	291,130
<i>(</i> 2)	Assessment & Testing	2230									0	0
47 Total 9	Total Support Services - Instructional Staff	2200	167,739	26,800	93,668	16,137	10,928	17,939	0	0	333,211	361,140
48 SUPPOF	SUPPORT SERVICES - GENERAL ADMINISTRATION			-								
49 Board	Board of Education Services	2310	25,488	48,363	23,732	886'8	4,633	14,185			125,389	164,660
	Executive Administration Services	2320	85,103	18,265	006'2	1,490	1,299	2,577			116,634	124,835
51 Specia	Special Area Administration Services	2330									0	0
52 Tort In	Tort Immunity Services	2370	***************************************					and report of			0	0
		-			Section of the sectio		000	70 1		Ç	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	

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	¥		3 3	000	1000	(400)	003	(003)	(002)	(000)	(006)	1
-[		į	(001)	(ZOU) Employee	(300) Durchaead	(400) Supplies &	(one)		(700) Non-Canitalized	1	(nne)	
2	Description	<b>1</b> *	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment		Total	Budget
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION			A CONTRACTOR AND ADDRESS OF THE CONTRACTOR AND ADDRESS OF THE CONTRACTOR AND ADDRESS OF THE CONTRACTOR ADDRESS OF THE CONT								4.4
22			222,461	27,624	11,383	2,482	1,941	1,227			267,118	295,225
99	Other Support Services - School Admin (Describe & Itemize)							**************************************	400000000000000000000000000000000000000		0	0
22	Total Support Services - School Administration	2400	222,461	27,624	11,383	2,482	1,941	1,22,1	0	0	26/,118	922,682
58	க	a de la companya de l		commerce of the desired franches of forces or the	national manner of the property of the control of t		the second control of the second control of	per contragge or contragge on the second contragge of				
29	Direction of Business Support Services	2510				Hope the second payment with the second	The second secon	***************************************	The state of the s		0	0
60		2520	49,954	4,799	12,646	3,685	1,936	220			73,240	75,445
61	Operation & Maintenance of Plant Services	2540	44,871	2,406	9,683	181,420	Participant Control of the Control o			of the constraint of the const	238,380	281,805
62	Pupil Transportation Services	2550									0	0
63	Food Services	2560	104,850	4,565	13,969	245,663	3,494		The second secon		372,541	420,400
64	Internal Services	2570				1				4	0	0
65	Total Support Services - Business	2500	199,675	11,770	36,298	430,768	5,430	220	0	0	684,161	777,650
99	SUPPORT SERVICES - CENTRAL											
29	Direction of Central Support Services	2610									0	0
ď	Planning, Research, Development, & Evaluation Services	2620			~	44,41				aday stay v	0	0
8		2630									0	0
3 5	-	2640				-					0	0
2 7		2660									0	0
5		2600	C	0	C	0	0	0	0	0	0	0
7 2		2900	)	<b>)</b>							0	0
2 7			177 100	164 040	105 607	A78 696	PS0 NO	36 A69		<u> </u>	1 770 635	2 001 005
75		2000	477,480		120,001	11,000,0	- 63,43	OOL OO			00000	000,100,3
?		Onno						And the state of t			>	
76	<u>a</u>			5 M - 1815								
1	ā				and the second s			Security of American Security of the Company of the				
78		4110									0	0
79		4120			95,329						95,329	116,035
8	-	4130	-								0	0
8	- 1	4140			To a transport of the second o						0	0
82					The state of the s						0	0
č	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				er engry over a					0	0
3	Total Payments to Dist & Other Govt Units			1000		-						
84		3			95,329			0			95,329	116,035
82		4210									0	0
98	Payments for Special Education Programs - Tuition	4220		e arrige i				103,813			103,813	116,730
, 78	Payments for Adult/Continuing Education Programs - Tuition	4230			Trade Trade 4 -	*****					0	0
88	Payments for CTE Programs - Tuition	4240						300 de 190 de marco de 190 de			0	0
68		4270	•								0	0
6		4280									0	0
91		4290	magra a rea								0	0
		9004		the equ			-					
92		307	ngo ngo ng	. 21		and the		103,813			103,813	116,730
93		4310	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								0	0
94	Payments for Special Education Programs - Transfers	4320					-				0	0 .
ğ	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
3						~					American State of the State of	

## STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2015

B   C   D	(2) Employers   198	(400) Supplies & Materials Materials  0 0 4 2 551,143	(500) (600) Capital Outlay Other Objects 103.813 38.182 158.381	(700) (800) Non-Capitalized Termination Equipment Benefits	Mation (900)  Mation Total  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Budget  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for CTE Programs - Transfers   Funct   Club	Employee Purol Benefits Series	Supp Mate	Other C	Non-Capitalized Equipment	3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Budget  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for CTE Programs	Benefits Sen	Mala	Other C	Equipment	1	Budget 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for CTE Programs - Transfers	643,777					0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for Community College Program - Transfers   A370     Payments for Other Programs - Transfers   A380     Payments for Other Programs - Transfers   A380     Total Payments to Other District & Govt Units - Transfers (in-State)   A400     Total Payments to Other District & Govt Units - A380     Total Payments to Other District & Govt Units - A400     Total Payments to Other District & Govt Units   A400     Total Payments to Other District & Govt Units   A400     Total Payments to Other District & Govt Units   A400     Total Payments to Other District & Govt Units   A400     Tax Anticipation Nearants   A400     Total Interest on Short-Term Dobt   A400     Sulpepint SERVICES - Pupils (Describe & Hemize)   A400     Sulpepint SERVICES - Pupils (Describe & Hemize)   A400     Total Support Services   A400     Total Support Services   A400     Total Support Services   A400     Total Support Services   A400     Describe & Hayments for CTE Programs   A410     Observice & Hayments for CTE Programs   A410     Observice & Hayments to Other Govt. Units (In-State)     Total Payments to Other Govt. Units (In-State)     Total Payments to Other Govt. Units (In-State)     Total Payments to Other Govt. Units (In-State)	643,777					232.765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Payments for Other Programs - Transfers   4390	643,777				<b>3</b>	232.765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other District & Govt Units - Translers	643,777				<b>y</b>	232.765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other District & Got Units - Transfers	643.777				## Company of the Com	232,765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other District & Govt Units - A300	643,777					0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Transfer (in-State)   Payments to Other Date & Govt Units (Out-of-State)   4400     Total Payments to Other Date & Govt Units (Out-of-State)   4400     Total Payments to Other Date & Govt Units   4000     Total Payments to Other Date & Govt Units   5120     DEET SERVICES (ED)   5120   5120     DEAT SERVICES - INTEREST ON SHORT-TERM DEBT   5110     Tax Anticipation Variants   5120   5120     Corporate Personal Prop. Repl. Tax Anticipation Notes   5130     State Aid Anticipation Certificates   5140   5100     State Aid Anticipation Certificates   5140   5100     State Aid Anticipation Certificates   5140   5100     Debt Services - Interest on Long-Term Debt   5200   5150   5100     Total Interest on Short-Term Debt   5200   5150   5100     SulPPORT SERVICES - PUPILS   5100   5100   5100     Consideration Services   5100   510	643,777					232.765 232.765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other Disk & Gord Units	643,777				## P	232,765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Payments to Other District & Gord Units         4000           DEET SERVICES (ED)         4000           DEST SERVICES (ED)         4000           Tax Anticipation Variants         5110           Tax Anticipation Nutrants         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Corporate Personal Prop. Repl. Tax Anticipation Notes         5140           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Corporate Personal Debt         5100           Debt Services - Inferest on Long-Term Debt         5200           Debt Services - Inferest on Long-Term Debt         5200           Debt Services - Inferest on Long-Term Debt         5200           PROVISIONE FOR CONTINGENCIES (ED)         6000           PROVISIONE FOR CONTINGENCIES (ED)         6000           Total Infect Distructuresments/Expenditures         3.516,196         6           Excess (Deficiency) of Receiptis/Revenues Over         1800         183,924           SUPPORT SERVICES (DAM)         2.00         183,924           Support Services Support Services         2.00         183,924           Popilarization Services         2.00         183,924           Popilarization Services (Describe & Hemize)         2.00         183,924	643,777				4	232./65 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DEET SERVICES (ED)         DIEBT SERVICES (ED)           DEST SERVICES (FED)         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Hepl. Tax Anticipation Notes         5130           Corporate Personal Prop. Hepl. Tax Anticipation Notes         5140           State Aid Anticipation Certificates         5140           Corporate Personal Prop. Hepl. Tax Anticipation Notes         5140           State Aid Anticipation Certificates         5100           Other Interest on Short-Term Debt         5100           Debt Services - Interest on Long-Term Debt         5200           Total Debt Services         5000           Total Debt Services         5000           Total Debt Services         7001           Disbursements/Expenditures         2500           SUPPORT SERVICES (ORM)         2190           SUPPORT SERVICES (ORM)         2190           SUPPORT SERVICES (ORM)         2190           SUPPORT SERVICES (ORM)         2500           Support Services - Pupils (Describe & Hemize)         2500           Cheatistion & Adminerance of Plant Services         2500           Food Services         7048 Support Services (Describe & Hemize)         2500           Food Services         7048 Support Services (Describe & Hemize) <td>643.777</td> <td></td> <td></td> <td>0</td> <td></td> <td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td>	643.777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
DEBT SERVICES - INTEREST ON SHORT-TEHM DEDT         Tax Anticipation Warrants         5110           Tax Anticipation Warrants         Tax Anticipation Notes         5120           Corporate Personal Prog. Repl. Tax Anticipation Notes         5120           State Add Anticipation Certificates         5140           State Add Anticipation Certificates         5140           Corporate Personal Prog. Repl. Tax Anticipation Notes         5140           State Add Anticipation Certificates         5100           Other Interest on Short-Term Debt         5200           Total Interest on Short-Term Debt         5200           Total Direct Disbursements/Expenditures         5200           PROVISIONS FOR CONTINGENCIES (ED)         6000           Total Direct Disbursements/Expenditures         2100           Excess (Deficiency) of Receipts/Revenues Over         2150           Disbursements/Expenditures         2510           SUPPORT SERVICES (O&M)         2190           SUPPORT SERVICES (O&M)         250           Sulport Services - Pupils (Describe & Hemize)         250           Chear Support Services - Business         250           Total Support Services (Describe & Hemize)         250           Total Support Services (Describe & Hemize)         250           Total Support Services (Describe	643,777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Tax Anticipation Warrants	643,777			0	<u> </u>	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Tax Anticipation Notes	643,777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           State Aid Anticipation Certificates         5140           State Aid Anticipation Certificates         5140           Other Interest on Short-Term Debt         5100           Debt Services – Interest on Long-Term Debt         5200           Total Interest con Short-Term Debt         5000           Total Debt Services         5000           Total Direct Disbursements/Expenditures         5000           PROVISIONS FOR CONTINGENCIES (ED)         6000           Total Direct Disbursements/Expenditures         2190           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         2190           SUPPORT SERVICES (O&M)         2190           SUPPORT SERVICES (OAM)         2510           SUPPORT SERVICES (OAM)         2550           Cheer Support Services         2550           Pupil Transportation & Maintenance of Plant Services         2550           Food Services         2560           Pupil Transportation Services         2560           Other Support Services (Describe & Itemize)         2000           Other Support Services (Describe & Itemize)         2560           Other Support Services (Describe & Itemize)         2500           Payments for CTE Programs	643,777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
State And Anticipation Certificates         5140           Other Interest on Short-Term Debt         5100           Debt Services - Interest on Long-Term Debt         5100           Total Interest on Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (ED)         6000           Total Debt Services - Interest on Long-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (ED)         6000           Total Debt Services - Interest on Long-Term Debt         5500           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         3516,196         6           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         250         250         250           SUPPORT SERVICES (O&M)         250         183,924         250         183,924           Chief Support Services - Pupils (Describe & Hemize)         2550         183,924         250         183,924           Pupil Transportation & Maintenance of Plant Services         2500         183,924         2500         183,924           Pupil Transportation Services - Business         2500         183,924         2500         183,924           Pupil Support Services (Describe & Hemize)         2000         2500         183,924           Payments for CTIE Programs         4140         2700 <t< td=""><td>643,777</td><td></td><td></td><td>0</td><td></td><td>0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td></t<>	643,777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Collaboration California California Indicates to Short-Term Debt	643.777			0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total Interest on Short-Term Debt	643.777			0		5,762,150
Total Interest on Short-Term Debt         \$100           Debt Services - Interest on Long-Term Debt         \$200           Total Debt Services         \$100           Total Debt Services - Interest on Long-Term Debt         \$100           Total Direct Disbursements/Expenditures         \$100           Total Direct Disbursements/Expenditures         \$100           Excess (Deficiency) of Receipts/Revenues Over         \$150           Disbursements/Expenditures         \$20           20 - OPERATIONS & MAINTENANCE FUND (Q&M)         \$190           SUPPORT SERVICES (Q&M)         \$250           SUPPORT SERVICES - PUPILS         \$250           Other Support Services - Pupils (Describe & Hemize)         \$250           Facilities Acquisition & Construction Services         \$250           Pupil Transportation Services         \$250           Food Services         \$250           Total Support Services (Describe & Hemize)         \$200           Colher Support Services         \$250           Total Support Services         \$250           Colher Support Services         \$250           Total Support Services         \$250           Total Support Services         \$250           Colher Support Services         \$250           Cotal Support Services	643,777			0		5,752,150
Debt Services - Interest on Long-Term Debt         \$200           Total Debt Services         \$600           PROVISIONS FOR CONTINGENCIES (ED)         \$600           PROVISIONS FOR CONTINGENCIES (ED)         \$3.516,196         \$6           Excess (Deficiency) of Receipts/Revenues Over         \$3.516,196         \$6           Disbursements/Expenditures         \$20         \$2.190         \$2.190           20 - OPERATIONS & MAINTENANCE FUND (O&M)         \$2.190         \$2.190         \$2.190           SulPPORT SERVICES - Pupil & Sulphort Services         \$2.500         \$2.500         \$2.500           Pupil Transportation & Maintenance of Plant Services         \$2.500         \$2.500         \$2.500         \$2.500           Pupil Transportation Services         \$2.500         \$2.500         \$2.500         \$2.500         \$2.500           Pupil Transportation & Maintenance of Plant Services         \$2.500	643,777			0		0 0 5,752,150
Total Debt Services         \$600           PROVISIONS FOR CONTINGENCIES (ED)         \$600           Total Direct Disbursements/Expenditures         \$516,196         6           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         \$516,196         6           20 - OPERATIONS & MAINTENANCE FUND (O&M)         \$516,196         6           Support Services Publis (Describe & Itemize)         \$190         \$183,924           Support Services - Publis (Describe & Itemize)         \$250         \$183,924           Pupil Transportation Services         \$250         \$183,924           Pupil Transportation Services Support Services Support Services Support Services         \$250         \$183,924           Pupil Transportation Services Coscribe & Itemize)         \$250         \$183,924           Pupil Transportation Services Coscribe & Itemize)         \$250         \$183,924           COMMUNITY SERVICES (O&M)         PAYMENTS TO OTHER BIST & GOVT UNITS (OAM)         PAYMENTS TO OTHER BIST & GOVT UNITS (OAM)           PAYMENTS TO OTHER BIST & GOVT UNITS (IN-STATE)         PAYMENTS TO OTHER BIST & GOVT UNITS (IN-STATE)         PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)           Payments for Special Education Programs         4140           Colher Payments to Other Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt. Units (In-State Govt	643,777			0		5,752,150
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Total Direct Disbursements/Expenditures   3,516,196   6	643,777			0		5,752,150
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Total Debt Services   5000   6000	4,11,000	175,000	-	175,000	175,000
PROVISION FOR CONTINGENCIES (DS)   6000     Total Disbursements/ Expenditures   6000     Total Disbursements/ Expenditures   6000     Disbursements/ Expenditures   6000     Disbursements/ Expenditures   6000     Disbursements/ Expenditures   6000     Disbursements/ Expenditures   6000     Disbursements/ Expenditures   6000     SUPPORT SERVICES (TR)   6000   6000     SUPPORT SERVICES (TR)   6000   6000     SUPPORT SERVICES - BUISINESS   6000   6000     SUPPORT SERVICES (TR)   6000   6000   6000     SUPPORT SERVICES (TR)   6000   6000   6000     Total Support Services   6000   6000   6000     Total Support Services   6000   6000   6000     Total Support Services (TR)   6000   6000   6000     PAYMENTS TO OTHER DIST & GOVT UNITS (TR)   6000   6000   6000     Payments for OTHER DIST & GOVT UNITS (RNSTATE)   6000		200	and the state of t	200	0
Total Disbursements/ Expenditures   Excess (Deficiency) of Receipts/Revenues Over	AND THE RESERVE OF THE PERSON	234,524		234,524	234,565
Excess (Deficiency) of Receipts/Revenues Over			The state of the s	The state of the s	0
Disbursements/Expenditures           40 - TRANSPORTATION FUND (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES - PUPILS           Other Support Services - Pupils (Describe & Itemize)         2190           SUPPORT SERVICES - BUSINESS         2550         44,936         799         357,174         20,331           Other Support Services         2000         44,936         799         357,174         20,331           Colmit Support Services         2000         44,936         799         357,174         20,331           COMMUNITY SERVICES (TR)         2000         44,936         799         357,174         20,331           PAYMENTS TO OTHER DIST & GOVT UNITS (TR)         PAYMENTS TO OTHER DIST & GOVT UNITS (TR)         A110         A110           Payments for Regular Programs         4110         A120         A120           Payments for Adult Or		234,524		234,524	234,565
40 - TRANSPORTATION FUND (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES - Pupils (Describe & Itemize)         2190           Other Support Services         2550           Pupil Transportation Services         2550           Other Support Services         2000           Other Support Services         2000           Other Support Services         2000           Colmaturity SERVICES (TR)         200           PAYMENTS TO OTHER DIST & GOVT UNITS (TR)           Payments for Regular Programs         4110           Payments for Adult Or Regular Programs         4130           Payments for TS Programs         4140			g ( 1 ) g ( g ( g ( g ( g ( g ( g ( g ( g ( g	20.637	
40 - TRANSPORTATION FUND (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES (TR)           SUPPORT SERVICES - PUPILS           Other Support Services - Pupils (Describe & Itemize)         2190           SUPPORT SERVICES - BUSINESS         2550           Pupil Transportation Services         2550           Other Support Services (Describe & Itemize)         2900           Other Support Services         2000           Total Support Services         2000           COMMUNITY SERVICES (TR)         200           PAYMENTS TO OTHER DIST & GOVT UNITS (TR)           PAYMENTS TO OTHER DIST & GOVT UNITS (TR)           PAYMENTS TO OTHER GLOAT UNITS (TR)           PAYMENTS TO OTHER GLOAT UNITS (TR)           PAYMENTS TO OTHER GLOATION Programs           Payments for Regular Programs           Payments for Special Education Programs           Payments for TGE Programs           Payments for TGE Programs           Payments for TGE Programs           Payments for TGE Programs		The second secon	A CONTRACTOR OF THE PARTY OF TH	, , , , , , , , , , , , , , , , , , , ,	
SUPPORT SERVICES (TR)           SUPPORT SERVICES - PUPILS         2190           Cultier Support Services - Pupils (Describe & Itemize)         2190           SUPPORT SERVICES - Pupils (Describe & Itemize)         2560         44,936         799         357,174         20,331           Pupil Transportation Services         2000         44,936         799         357,174         20,331           Colher Support Services (Describe & Itemize)         2000         44,936         799         357,174         20,331           COMMUNITY SERVICES (TR)         PAYMENTS TO OTHER DIST & GOVT UNITS (TR)         A110         A110         A110           Payments TO OTHER DIST & GOVT UNITS (TR)         A110         A120         A120           Payments for Regular Programs         A120         A140           Payments for CTE Programs         A140				Wild continue of the continue	ON THE PARTY OF TH
1256	to a series for a particular delication of the series of t	COMMENT A CONTRACT OFFICE OF THE CONTRACT OF T	ter de adulte 1980 e fragtesiante des colonidos actual Anadologica des Mesdellos e	AMERICAN CONTRACTOR OF THE STATE OF THE STAT	PORPOLE A COLUMN AND AND AND AND AND AND AND AND AND AN
12550	and the second s	- 544			
2550 44,936 7799 357,174 20,331 2000 44,936 7799 357,174 20,331 5000 3000 44,936 7799 357,174 20,331 51 51 51 51 51 51 51 51 51 51 51 51 51			The state of the s	Annual Mannath Library and Charles Street, Str	
2950 44,936 799 357,174 20,331 2900 44,936 799 357,174 20,331 2000 44,936 799 357,174 20,331  5)  5)  6)  6)  6)				0	0
2000   44,936   799   357,174   20,331	20,331	1,364	A CONTRACTOR OF THE PROPERTY O	424 604	477 550
2000 44,936 799 357,174 20,331; 2000				0	00,
E) ms		1,364	0	424.604	477 550
E) ws			The state of the s	U	0
0		The second secon	Control of the Contro	>	0
		- The state of the		. 0	•
		-		0	) C
	The state of the s			0	0 0
				20	> 0
ams	-			0 0	<b>O</b>
Other Payments to In-State Govt. Units 4190		Desired Consequence of State C	Wintermore		>
Total Pawments to Other Govt. Units (In-State) 4100		term disputes contain reasonance		0	C

### STATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2015

Page 19

	Α Α	a	C	C	ш	ш	6	I			×	
]-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
		Funct		Employee	Purchased	Supplies &			Non-Capitalized	Termination		
N	Description	*	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Lotal	Budget
189	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
130	Total Payments to Other Dist & Govt Units	4000	-	I	0			0			0	0
	Ω	· y ·										
192	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	0772						Control of the Contro				
93	l ax Anticipation Warrants	2110										0
10. 70.	lax Anticipation Notes Cornorate Personal Pron Beni Tax Anticipation Notes	5130								• .	0	0
3 9	State Aid Anticipation Certificates	5140									0	0
197	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
0	Total Debt Services - Interest On Short-Term Debt	2100										c
000	A TO THE TANKE THE TANKE TO SERVE THE TANKE TH	2002						>			0	C
2	DEBT SERVICE : DAYMENTS OF BRINCIPAL ON LONG.	5300										THE THE THE THE THE THE THE THE THE THE
Ç												<u> </u>
3 5	DEGR. (Edgewrollings relicipal relica)	2400					All aggression				0	0
200	Tebi Scryices * Olner (pescites a lightes)							0			0	
	I OIGH DEDI SERVICES  SERVICES CANTENDES TO SERVICES TEDITOR SERVICES TEDI	6000									A CONTRACTOR OF CHARLES AND CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONT	
300	Total Dishursaments/ Expenditures	3	44 936	662	357.174	20.331	0	1.364	0	0	424.604	477.550
	Excess (Deficiency) of Receipts/Revenues Over			Service and the service and th	A Committee of the Comm		The second second second second second	Chester Statement Committee Committee		Sandania de la Carta de Carta de Carta de Carta de Carta de Carta de Carta de Carta de Carta de Carta de Carta	The state of the s	
205											(89,459)	
206												
	50 - MUNICIPAL F	<u> </u>										
207			7						Adjunction of the first state of the state o		and the property of the state o	The state of the s
	SN			AND THE PROPERTY AND ADMINISTRATION OF THE PROPERTY OF							The second secon	A LANCE NO. 140 (LINES CONTACTOR CONT. LA COLLEGE CONT.
509		1100		32,532							32,532	35,150
210		1125		Total Annual Control of the Control							0	0
217		1200		16,168							10,108	20,730
7 7	A	1250		0,400					1.4. 4.		1 006	000,4
א כ		0621		006,1							906'1	2,130
4 7	page / / h.	1200	-				-				0	0
מ ל		200		080 +							1 063	0 100
7 C	U I E Programs	004		1,505							197.6	3,100
100		1600		j 1		-		. 1919			0	0
100	1	1650		Control of the Contro	.,					÷ .	0	0
220		1700		583							583	700
221		1800									0	0
222	Truants' Alternative & Optional Programs	1900									0	0
223	Total Instruction	1000		59,358					~~~		59,358	68,770
224	SUPPORT SERVICES (MR/SS)	2000										
225	ळ										real execution with the transfer of the transf	
226	Attendance & Social Work Services	2110		1,176							1,176	1,065
227		2120		2,798							2,798	3,170
228		2130		8,074	in the quadrage						8,0/4	008,8
229		2140	h.	CLE							011	0
8		2150		797							76/	0.6
2		2190		10 041							19 841	12 050
722	- 10	2100		140,041							1+0'51	OCE O
25.53	Ø	0010		960							986	AEO
2 S	-	0000		0000							910 0	1 200
300	a manage	0000		6.0,6				Trackle or				000,11
237	Assessment & Lesting Total Sunnort Sorvines - Instructional Staff	2200		9.255							9,255	11,750
;		2										

TATEMENT OF EXPENDITURES DISBURSED, BUDGET TO ACTUA
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Company   Comp							•					ı
Particular   Par		)	(100)	(200)	(300)	(400)	(200)	(600)	(200)	(800)	(006)	
Particulation   Particulatio		Ĺ	- 40 40 40	(£003)	(coo)	Counting 8	(222)	(222)	Mon Conitalizad	Torminotion	(200)	
Dear of Chieschos General Administration   2019	Description	#		Employee Benefits	Furchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	l ermination Benefits	Total	Budget
Contractive description (Services   2010	1			And the state of t					The state of the s		AND THE STATE OF THE PARTY OF THE PROPERTY OF THE PARTY O	ACTIVITY CONTRACTOR OF SECURITY CONTRACTOR C
Second Activation Services   2012   2013	<u>1</u>			349					-		349	350
Section of contrast to the contract of the c		0080		1 231							1 934	1 400
A continued by the co		0100									21	21.
The control of the		2330	a.e.,								0.0	
Waster Contract Services   2015   2	4040					1.					0	•
Extractive designation of the state of the											C	
Particular Statement   1999		0000										) (
Price formation formation of the control of the c		2363									0	
1912   1912   1913   1914   1915		2364	naring.			3					0	0
Accordance   Particular   2006   Control of Accordance   Particular   2006   Control of Accordance   Particular   2007   Control of Accordance   2007   Control of		2365		1,912							1,912	2,500
Contact Interest Services   Contact Interest Services	Judgment and Settlements	2366									0	0
Location of the disciplination   2009   24/22   25/24   25/2	Educational, Inspectional, Supervisory Services Rela											
Proprioral instance - James Annaholisation   2009   2012												
Total Support Services - Chemical Anniestration   2,009   2,		2368									0	0
State   Stat		2369									0	0
State   Stat	-			3,492							3,492	4,250
13.964   19.965   1		guinter annual										
Total Support Services - Stock Administration   2/160   1/2/64	, i			19061							NA0 01	+0.4
Chastello & Human)   Chastel	Other Support Services - School Administration	0076	g	200							+0000	16'71
Total Support Services - School Antiministration         2406           Page Port Services - School Antiministration         2406           Description Services - Usin Services - School Services - Usin Service		2							5.		C	
Sup-Port Services         2550         9,819         9           Froat Services (and the Adjustions) Services         2550         9,819         9           Froat Services (and the Adjustions) Services         2550         43,452         9,819           Froat Services (and the Adjustions) Services         2550         7,748         4,3452         4,3452           Clearline Adjustions of Plant Services         2550         7,748         7,748         4,3452           Clearline Adjustions of Plant Services         2550         7,748         7,748         7,748           Poly Introgeoution Services (and services) Services         2550         81,069         81,069         81,069           Surport Services (and Services) Services         2550         81,069         81,069         9,000           Contraction of Carrier Services (and Services) Services         2550         81,069         9,000         9,000           Contraction of Carrier Services (and Services) Services         2550         7,000         9,000         9,000           Contraction of Carrier Services (and Services) Services         2500         1,000         9,000         9,000           Contraction of Carrier Services         2,000         0         0         0         0           Contraction of Carrier Services <td>Total Support Services - School Administration</td> <td>2400</td> <td></td> <td>13061</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>13061</td> <td>17 01</td>	Total Support Services - School Administration	2400		13061							13061	17 01
Description Services   2520   9.819	TOTAL SUPPLY CONTRACTOR CONTRACTO			+00'0							+06'01	16'71
Second Services   2210   9,819   9,8	SUPPORT SERVICES - BUSINESS	***************************************	· ·									
Construction Services   9,819   9,81	Direction of Business Support Services	2510									0	0
Construction Services   2550	Fiscal Services	2520		9,819							9,819	10,600
Control of Part Services   2540   43,452   7,148   7,748   7	Facilities Acquisition & Construction Services	2530	· ···								0	0
Pupil raisportation Services   2250   77/48		2540		43,452							43,452	49,000
Food Services   2500   20,05	Pupil Transportation Services	2550		7,748							7,748	8,700
Internal Services - Business   2570   510 699   510 699   520	Food Services	2560	****	20,050							20,050	22,900
s. Business         2500         81,069           CENITAL         CENITAL         0           CENITAL         CENITAL         0           CENITAL         2610         0           Pubric Services         2620         0           Pubric Services         2620         0           Session         2640         0           Res         Central         2640           Ses         2640         0           Ses         2640         0           ST & COUT UNITS (MFVSS)         2000         1720,621         1           ST & COUT UNITS (MFVSS)         4140         0         0           Institute Closure in the Court Units         4000         0         0           SET ON SHORT-TERM DEBT         6110         0         0           Institute Court Units         5120         0         0	Internal Services	2570		- 0.79					:		0	0
SulPoPORT SERVICES - CENTRAL.         SulPoPORT SERVICES - CENTRAL.           Direction of Central Support Services         2620           Planning, Research, Development, & Evaluation Services         2620           Staff Services         2620           Staff Services         2640           Data Processing Services Central         2660           One Support Services         2660           Collective & Henrice)         2600           Other Support Services         2600           Collective & Henrice)         2600           Collective & Henrice)         2600           Collective & Henrice)         2600           Collective & Henrice)         3000           Total Support Services         2000           Total Support Services         2000           Total Support Services         2000           Total Support Services         4100           Payments to OTHER DIST & GOYL UNITS (MPSS)         4100           Payments to Other Dist & GOYL UNITS (MPSS)         4100           DEET SERVICES (MRSS)         4100           Tax Anticipation Nationals         5110	Total Support Services - Business	2500		81,069					-		81,069	91,200
Direction of Central Support Services   2810     Planning, Research, Development, & Evaluation Services   2820     Planning, Research, Development, & Evaluation Services   2820     Staff Committee Services   2820     Staff Committee Services   2820     Data Processing Sarvices   2820     Total Support Services   2820     Tatal Services   28	ಹ											
Planning, Research. Development, & Evaluation Services         2620           Information Services         2830           Staff Services         2840           Staff Services         2840           Staff Services         2860           O and Processing Services         2860           Total Support Services Central         2800           Oher Support Services Central         2800           Oher Support Services Central         2800           Oher Support Services Central         2800           Oher Support Services Central         2800           Oher Support Services Central         2800           Oher Support Services Central         2800           Order Support Services Central         2800           Order Support Services         2800           OF Services (MRSS)         3800           Payments to Other Dist & Covt Units         4140           Payments to Other Dist & Covt Units         4000           DEBT SERVICE (MRSS)         4000           DEBT SERVICE (MRSS)         4000           Total Payments to Other Dist & Covt Units         6110           Tax Anticipation Naments         5120		2610		The state of the s		:					0	0
Planning, Hissanch, Levelopment, & Evabuation Services   Planning, Hissanch, Levelopment, & Evabuation Services   Evabuation Servi												
Information Services 2630   2630   2630   2640	Planning, Research, Development, & Evaluation Ser										0	0
Staff Services         Sead         0           Data Processing Services         2640         0           Data Processing Services         2660         0         0           Chall Support Services - Central         2600         0         0           Chall Support Services (Describe & Hemize)         2000         0         0           COMANULITY SERVICES (MEXS)         3000         0         0           PAYMENTS TO OTHER DIST & GOVT UNITS (MRISS)         4120         0           PAYMENTS TO OTHER DIST & GOVT UNITS (MRISS)         4140         0           Payments for Dist & Govt Units         4140         0           Payments to Clier Digitals of Secial Education Programs         4140         0           DEBT SERVICE: (MRISS)         DEBT SERVICE: (MRISS)         6         6           DEBT SERVICE: (MRISS)         Companies of Secial Education Warrants         5110         6           Tax Anticipation Warrants         5120         6         6           Tax Anticipation Notes         5120         6         6	Information Services	2630									0	0
Ses         Ses         O <td>Staff Services</td> <td>2640</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td>	Staff Services	2640									0	0
Secretaria   2600   0   0   0   0   0   0   0   0   0	Data Processing Services	2660									0	0
Coscorbe & Hemize)   2900   120,621     150,621	Total Support Services - Central	2600		0							0	0
120,621   120,	Other Support Services (Describe & Itemize)	2900	, , , , , , , , , , , , , , , , , , ,								0	0
ST & GOVT UNITS (MPISS)   3000   0   0   0   0   0   0   0   0	Total Support Services	2000		10							120,621	139.060
PAYMENTS TO OTHER DIST & GOVT UNITS (MRSS)           Payments for Special Education Programs         4120           Payments for Special Education Programs         4140           Payments for CTE Programs         4000           DEBT SERVICES (MR/SS)           DEBT SERVICE (MR/SS)           Tax Anticipation Warrants         5110           Tax Anticipation Warrants         5120	COMMINITY SERVICES (MR/SS)	3000									C	U
Payments TO Other USI & GOVT UNITS (MRVSS)         Payments of Special Education Programs         4120           Payments for Special Education Programs         4140         0           Payments for CTE Programs         4140         0           Total Payments to Other Dist & Govt Units         4000         0           DEBT SERVICES (MRXS)         DEBT SERVICES (MRXS)         5110           Tax Anticipation Warrants         5120         5120				Character and the Character of Co.								در المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة المراجعة
Outcation Programs         4120           plans         4140         0           ner Dist & Govt Units         4000         0           EST ON SHORT-TERM DEBT         5110           nis         5120	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	in the Committee of the		A THE PROPERTY OF THE PARTY OF								
Payments for CTE Programs         4140           Total Payments to Other Dist & Govt Units         4000           DEBT SERVICES (MR/SS)         DEBT SERVICE (MR/SS)           DEBT SERVICE (MR/SS)         5110           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120		4120		A STATE OF THE STA							0	
FET ON SHORT-TERM DEBT         5120	Payments for CTE Programs	4140									0	0
DEBT SERVICES (MRXS)  DEBT SERVICE - INTEREST ON SHORT-TERM DEBT  Tax Anticipation Warrants  Tax Anticipation Notes  5120		4000		0							0	
DEBT SERVICE - INTERECT ON SHORT-TERM DEBT  Tax Anticipation Warrants  Tax Anticipation Notes  5120	DEBT SERVICES (MR/SS)						a i a como co				(mary)	
Tax Anticipation Warrants  Tax Anticipation Notes  5120	1.											
Tax Anticipation Notes 5120		ļ									0	0
Tax Aminipation in Votes	-	0013										
	-	-		-							>	

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	A	В	ن		ц	L	5	г	_		۷	7
-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
N	Description	*	Salaries	Employee	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
284	State Aid Anticipation Certificates	5140		Kanada and a same and a same and a same and							0	
285		5150									0	0
286		2000						0			0	
	PR	9009								-		0
288	Total Disbursements/Expenditures		-	179,979				0			179,979	207,830
000	Excess (Deficiency) of Receipts/Revenues Over	,							e de la companya de l		98 086	
			The second secon		Committee of the commit	The second secon	The section of the se	And the second second second second second		A		
Š	60 - CAPITAL PROJECTS (CP)											
587	- 1									The second secon	manufactural designation of the state of the	
292	11	-							-			
293	in .	, 0010	The state of the s		7 044		156 157				172 206	105 301
25 2		2530	The state of the s		140,7		100,104			A construction of the cons	CUZ,C / I	
295		2900		A Commission of the commission	COLUMN ACTION ACTION ACTION COLUMN CO	Will the same of t		***************************************		ANY THE RESERVE AND THE PARTY OF THE PARTY O	0 33	
887		2000	0	0	7,041	0	166,164	ò	0	0	173,205	185,000
297	<u>α</u>											
298	PAYMENTS TO OTHER GOVT UNITS (In-State)				200	· ·					1	
599		4100									0	
300	Payments for Special Education Programs	4120				ng gyangani					0	
301				!							0	0
302									****		0	
88	Total Payments to Other Dist & Govt Units	4000			0	•		0	en englis		0	
	Æ	0009		C	1						100	
305			0	0	1,041	0	166,164	0	0	0	173,205	000,481
306	Excess (Deficiency) of Heceipts/Hevenues Over Disbursements/Expenditures							W			4.601	
B						the management of the second			the second secon	The second secon	***************************************	
308	70 - WORKING CASH (WC)	S , 1865 W										
303					The second secon							
3-10	80 - TORT FUND (TF)											
311	SUPPORT SERVICES - GENERAL ADMINISTRATION											
312		2361									0	0
0		2362			10 067						78 867	90000
314	Acts Faying its Unemployment Insurance Payments	2363			339						339	
315		2364			18,270						18,270	
316		2365	23,673	1,708							25,381	
317		2366									0	
3		2367		AU 4 1 4 1 1 4	C C						000	
200		. 0200			0,000					1 marks 1 mark	000,0	ono's
2 0		0000			A 5.4.4	-				Sunday 1 to the second	2 2 2	18.05
2010	Docody Tocumon (Building & Crounds)	9974	***************************************		The second						r C	
300		2372									0	1
323		2000	23,673	1,708	76,020	0	0	0	0	0	101,401	146,650
324	Ω	2000										
325	۵	ar en en en en en en en en en en en en en										***************************************
326		5110									0	0
327	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					-				0	

	A	В	0	0	ш	u.	5	I	_		ス	
]-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
		Finot		Employee	Purchased	Supplies &			Non-Capitalized	Termination		,
ď	Description	<b>*</b>	Salaries	Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
328	Other Interest or Short-Term Debt	5150									0	0
329	Total Debt Services - Interest on Short-Term Debt	2000		e en en				0			0	0
330	330 PROVISIONS FOR CONTINGENCIES (TF)	0009							yw.u.	E contrata seri		0
331	Total Disbursements/Expenditures		23,673	1,708	76,020	0	0	0	0	0	101,401	146,650
332	Excess (Deficiency) of Receipts/Revenues Over											
334	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	(S)	No. of Agents of Strategies of Strategies of Agents of A	A conductor - captures	Committee of the second	THE CASE IN THE CONTRACTOR OF THE CASE	A AN AND AND COMMISSION OF THE CONTROL OF THE CONTR	THE PROPERTY OF THE PROPERTY O	NA MAN AN ANALYSIA AND THAN THAN THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND THAN THE ANALYSIA AND TH	TANDALAN ARREMENTATION (ILLANDARY) OLA ELANDOMONIO (REGIONAL)	de company company and the company of the company o	And the state of t
335	335 SUPPORT SERVICES (FP&S)		and the contract of the contra		The same of the sa		The state of the s			And the state of t		New Colon and Colonia and Colo
336	SUPPORT SERVICES - BUSINESS						e e e e e e e e e e e e e e e e e e e					
337	Facilities Acquisition & Construction Services	2530			10,461		70,650	3.00		2000	81,111	172,450
338	Operation & Maintenance of Plant Services	2540									0	0
339	Total Support Services - Business	2500	0	0	10,461	0	20'02	0	0	0	81,111	172,450
340	Other Support Services (Describe & Itemize)	2900			100					7	0	0
341	Total Support Services	2000	0	0	10,461	0	70,650	0	0	0	81,111	172,450
342	342 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)										-	
0,00		4190							- 100		C	ď
5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		9000	nggy 18. No. 1					V				0
7 2	10tal Payments to Unier Dist & GOVT Units 24 - The Described (Ebs.)	4000					evers r	>			)	0
2/6	THE THE PROPERTY OF THE PROPER						ne vi			- 1919		-
347	1	5110									0	0
348		5150			-						0	0
349	Total Debt Service - Interest on Short-Term Debt	5100						0		k	0	0
350	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				To the Second Second					0	0
	Debt Service - Payments of Principal on Long-Term Debt	2300			:							
351	15 (Lease/Purchase Principal Retired)		make sker								0	0
352	Total Debt Service	2000			egi <sup>1</sup>		*****	0			0	0
353	353 PROVISION FOR CONTINGENCIES (FP&S)	0009			-							0
354	Total Disbursements/Expenditures		0	0	10,461	0	70,650	0	0	0	81,111	172,450
355	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	,									(68,087)	

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

- 0	α	7	٥	C .	ш		5	_				
- -			PECEIDTS					DISHIBSEMENTS	TS		4	
2	District's Accounting Basis is CASH		- C	(100)	(200)	(300)	(400)	(200)	(009)	(200)	(008)	(006)
c.	ARRA Revenue Source Code #	***************************************	ARRA Receipts	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
	Beginning Balance July 1, 2014		0	The second secon				The second of th	Section (Section )	The same of the sa	ACCULATION THE THEORY OF STREETING OF STREET	And the control of the title of
_		20	0							3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	·	0
۷ ق		51	0								e de desengo	
-		152	0							***************************************		
	ARRA - Title I Delinquent - Private	53	0				7					
۷ 6	ARRA - Title I School Improvement (Part A) 4854	54	0			*****				and of the state o		
4	ARRA - Tille I School Improvement (Section 1003g) 4855	55	0									
11	ARRA - IDEA Part B Preschool	56	0									
12 A	ARRA - IDEA Part B Flow Through	.22	0	THE RESERVE THE PROPERTY OF TH	The second secon	Charles who was a saw to the charles properly to	Character of the company of the comp	Committee of the commit	- Water & "Water & State of the Control of the	France of Language and Artifaction Control of Control o	· ·	
1	lla.	9	0		The second secon		the statement and produced and a constitution		The second secon	***************************************		The second secon
Ļ	live	91	0				***************************************					
÷	cation	62									c c	
4		63	) C									
1	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	94	0									The state of the s
-	C71	1 4	> <									
_		3 8	2 2 2						200		· ·	01.70
4	Control and Microsoft Charles (March 1987) and	00 5	24,502						200,40		energies.	200,40
+	The second of the second secon	/02	0	***************************************	3 10		***************************************					Total Control of Contr
+		200	O 1				***************************************					
7.7.7.		7 9	0									100
4	State Aid - Other Govi Services Stabilization	2 :	> (								no. 2/	description of the second seco
_	the state of the second transfer of the secon	371	0 0		- No.							
-	research Description of the community of the description of the descri	3/2	0 0									
_ [	manifeste est e tradition en est est est est est est est est est est	5/3					***************************************					***************************************
-	The state of the s	374	0	The second secon			***************************************			AND THE RESERVE AND THE PROPERTY OF THE PROPER		March O. Co. Later C. Str. Branch Workshop Co. Co. Co. Co. Co. Co. Co. Co. Co. Co.
_	00000	5/2	<b>D</b>									
62.0	4876 ADBA OHACAMII	1 2	<b>O</b>									0 0
4		78										***************************************
4		0 /0	0 0								:	
_	Control of the state of the sta	67.9	0									
_	ARRA - Other XI	98	0									
45	Iotal Arha Programs	1	34,562		0		0		34,562	0	-	34,562
35	Ending Balance June 30, 2015		0				A DESCRIPTION OF THE PROPERTY	-				
883788	1. Wen	ed for	Were any funds from the State Fiscal Stabilizati used for the following non-allowable purposes:	State Fiscal St in-allowable pu	1. Were any funds from the State Fiscal Stabilization Fund Program (SFSF) General State-Aid Accounts 4850, line 5 & 4870, line 23 used for the following non-allowable purposes:	ogram (SFSF) Gen	eral State-Aid Ac	counts 4850, line:	5 & 4870, line 23			
66 <del>0</del>		- v	Payments of maintenance costs; Stadiums or other facilities used it	itenance costs; facilities used fo	Payments of maintenance costs; Stadiums or other facilities used for athletic contests, exhibitions or other events for which admission is charged to the general public;	xhibitions or other 6	events for which a	Imission is charged	d to the general put	olic:		
41			Purchase or upgrade of vehicles;	ade of vehicles;				0		Ī		
42	The second secon	· =	mprovements of s	stand-alone facil	Improvements of stand-alone facilities whose purpose is not the education of children such as central office administrative buildings;	is not the education	of children such	as central office ad	ministrative building	ts:		
443	The second secon	_	Financial assistan	ice to students to	Financial assistance to students to attend private elementary or secondary schools unless the funds are used to provide special education and related services to children with disabilities as authorized by the IDFA Act:	entary or secondary ilities as authorized	y schools unless the by the IDEA Act:	he funds are used t	to provide special			
45	The state of the s	5)	School moderniza	tion, renovation,	School modernization, renovation, or repair that is inconsistent with State Law.	nsistent with State	Law.					
4 4	2. If an	any abo	ove boxes are cl	hecked provide	2. If any above boxes are checked provide the total amount							
8 6	to Jo	questi	of questioned costs and provide an explanation below:	provide an exp	lanation below:	ŧ						
22 22							***************************************	***************************************		***************************************		
54 53												
ř.												
26	Avarages		***************************************							***************************************		

1	A	B	ပ	0		1
-	SCHEDULE OF AD VALOREM TAX RECEIPTS					
- ~	Description	Taxes Received 7-1-14 Thru 6-30-15 (from 2013 Levy & Prior Levies) *	Taxes Received (from the 2014 Levy)	Taxes Received (from 2013 & Prior Levies)	Total Estimated Taxes (from the 2014 Levy)	Estimated Taxes Due (from the 2014 Levy)
က				(Column B - C)	\$100 mass species	(Column E - C)
4	Educational	527,289	Acceptable of the constitution of the contract	527,289	555,113	555,113
2	Operations & Maintenance	135,690		135,690	142,875	142,875
9	Debt Services **	130,642		130,642	129,314	129,314
/	Transportation	64,862		64,862	68,275	68,275
8	Municipal Retirement	77,466	The state of the s	77,466	81,571	81,571
6	Capital Improvements	0		0	the private of the first of the control of the cont	O
9	Working Cash	12,994		12,994	13,679	13,679
=	Tort Immunity	168,038		168,038	176,909	176,909
12	Fire Prevention & Safety	13,023		13,023	13,708	13,708
13		0		0		0
4	Special Education	10,011		10,01	10,560	10,560
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	98,826		98,826	104,075	104,075
17	Summer School	0		0		0
#	Other (Describe & Itemize)	0		0		0
13	Total and a second seco	1,238,841	0	1,238,841	1,296,079	1,296,079
8		entral designation of the second seco		designation of the form of the		ned manner of the control of the con
21	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis.	lden when reporting on a A	CCRUAL basis.			
2	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	ust be recorded on line 6 (I	Debt Services).			

Component Personal Property Replacement TAX   Component Personal Property Replacement TAX   Component Personal Property Replacement TAX   Component Personal Property Replacement TAX   Component TAX   Comp	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ending 06/30/15  Ending 06/30/15  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	Through 06/30/1/14	┡╼┈┥ <u>┊┥</u> ╒┩ <del>╌┩╌┦╌┩╌┩╸┩╸┩┈</del> ╬╴ <del>┆┍┩╍┩╸┩</del> ┈╬╶┊╼┈╢╶┟╌╣╴╎ <u>┈</u>	ing 06/20/15 ing 06/20/15  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
CORPOPATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)  Total CPPRT Notes  TAX ANTICIPATION WARRANTS (TAW).  Tele ducational Fund Operations & Maintenance Fund Debt Services - Construction Debt Services - Construction Debt Services - Seturity Fund Debt Services - Seturity Fund Debt Services - Refunding Bonds Trax Anticipation Fund Municipation Fund Municipation Safety Fund Other - (Describe & Itemize) Total TAWS TAX ANTICIPATION NOTES (TAM) File Prevention & Safety Fund Other - (Describe & Itemize) Total TANS Total TEOS (Educational Operations & Maintenance, & Transportation Funds) Other Strate Alb ANTICIPATION CERTIFICATES (GSAAC) Total TEOS (Educational, Operations & Maintenance) Total TEOS (Educational, Operations) OTHER SHORT-TERM BORROWING Total CEACLE Short-Term Borrowing (Describe & Itemize) SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  Refunding Series 2004A  OGNAS 2010 Life Saloty Bonds  1,025,000		╼╣╶┈┊╼╣ <del>╏╌╣╼╬╌┦╌╬╌╬╌┩╌╬╌╬</del> ┈ <del>╠┉</del> ╫┷╃╌╬╌╬┈				
Total CPPRT Notes	0 0 0					
TAX ANTICIPATION WARRANTS (TAW)						
Educational Fund	0 0 0					
Debt Services - Construction   Debt Services - Construction   Debt Services - Construction   Debt Services - Working Cash   Municipal Petitement/Social Security Fund   Other - (Describe & Itemize)   Total TAMS   Total TEACHERS/EMPLOYEES ORDERS (T/EO)   Total TEOS (Educational Operations & Maintenance, & Tansportation Funds)   OTHER SHORT-TERM BORROWING   Total GSAACS (All Funds)   OTHER SHORT-TERM BORROWING   Total Clark Short-Term Borrowing (Describe & Itemize)   SCHEDULE OF LONG-TERM DEBT   (mm/dd/yy)   Issue   Refunding Series 2004A   750,000   02AB 2010 Life Safety Bonds   06/15/09   1,025,000   02AB 2010 Life Safety Bonds   06/15/09   1,025,000   02AB 2010 Life Safety Bonds   06/11/10   1,025,000   1/10   1,025,000   1/10   1,025,000   1/10   1,025,000   1/10   1,025,000   1/10   1,025,000   1/10   1,025,000   1/10   1,025,000	0 0 0					
Debt Services - Working Cash         Debt Services - Working Cash           Debt Services - Refunding Bonds         Transportation Fund           Municipal Petitement/Social Security Fund         0           File Prevention & Safety Fund         0           Total Takes         Cherical Charles           Total Takes         Cherical Charles           Total Takes         Cherical Charles           File Prevention & Safety Fund         0           Other - (Describe & Itemize)         0           Total Takes         Cherical Charles           Total Takes         Celucational Operations & Maintenance, & Transportation Funds           Total Titols (Seducational Operations & Maintenance, & Transportation Funds)         Christope & Itemize)           OTHER SHORT-TERM BORROWING         Total GSAACS (All Funds)           OTHER SHORT-TERM BORROWING         Total GSAACS (All Funds)           SCHEDULE OF LONG-TERM DEBT         Christope & Itemize)           ACHEDULE OF LONG-TERM DEBT         Christope & Itemize)           Refunding Series 2004A         750,000           QZAB 2010 Life Safety Bonds         750,000           QZAB 2010 Life Safety Bonds         750,000						
Debt Services - Refunding Bonds						
Transportation Fund						
Fire Prevention & Safety Fund						
Total TAMS   Total TAMS     Total TAMS   Total TAMS   Total TAMS   Total TAMS     Educational Fund   Operations & Maintenance Fund						
Total TAWS						
TAX ANTICIPATION NOTES (TAN)   Educations I Fund   Coperations & Maintenance Fund   Fire Prevention & Safety Fund   Other Processing & Maintenance Fund   Other Closcorbe & Itemize    Total Tricos (Educational, Operations & Maintenance, & Transportation Funds)   Total Tricos (Educational, Operations & Maintenance, & Transportation Funds)   Total Tricos (Educational, Operations & Maintenance, & Transportation Funds)   GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)   Total OSAACS (All Funds)   OTHER SHORT-TERM BORROWING   Total Other Short-Term Borrowing (Describe & Itemize)   SCHEDULE OF LONG-TERM DEBT   Insue   Amount of Original Insue   In						
Educational Fund						
Cyperations & Maintenance Fund						
Fire Prevention & Salety Fund						
Total TANS						
TEACHERS/EMPLOYEES' ORDERS (T/EQ)  Total T/EOS (Educational, Operations & Maintenance, & Transportation Funds) GENERAL STATE.AID ANTICIPATION CERTIFICATES (GSAAC) Total GSAACS (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize) SCHEDULE OF LONG-TERM DEBT  SCHEDULE OF LONG-TERM DEBT  Identification or Name of Issue (mm/dd/yy) Refunding Series 2004A  OG/15/04  OZAB 2010 Life Safety Bonds  OG/15/00  OZAB 2010 Life Safety Bonds						
Total T/EOS (Educational, Operations & Maintenance, & Transportation Funds) GENERAL STATE.AID ANTICIPATION CERTIFICATES (GSAAC) Total GSAACS (All Funds) OTHER SHORT-TERM BORROWING Total Other Short-Term Borrowing (Describe & Itemize) SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue (mm/dd/yy) Refunding Series 2004A OG/15/04 OZAB 2010 Life Safety Bonds OG/15/00 1,025,000			0			
Tanisportation Funds     GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)     GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)     OTHER SHORT-TERM BORROWING     Total Other Short-Term Borrowing (Describe & Itemize)     SCHEDULE OF LONG-TERM DEBT     SCHEDULE OF LONG-TERM DEBT     Insue   Cum/ddd/yy     Issue     Cum/ddd/yy     Issue     Cache Scoto Life Safety Bonds     Other Short-Term Borrowing (Describe & Itemize)     SCHEDULE OF LONG-TERM DEBT     Cache Store Sto			0 0			
Total GSAACS (All Funds)   Total GSAACS (All Funds)   OTHER SHORT-TERM BORROWING     Total Other Short-Term Borrowing (Describe & Itemize)     SCHEDULE OF LONG-TERM DEBT     SCHEDULE OF LONG-TERM DEBT     Insurance   Control of Issue   Con			0			
OTHER SHORT-TERM BORROWING           Total Other Short-TERM Borrowing (Describe & Itemize)           SCHEDULE OF LONG-TERM DEBT           SCHEDULE OF LONG-TERM DEBT           Identification or Name of Issue (mm/dd/yy)         Amount of Original Issue           Refunding Series 2004A         06/15/04         750,000           QZAB 2010 Life Safety Bonds         09/01/10         1,025,000			0			
SCHEDULE OF LONG-TERM DEBT SCHEDULE OF LONG-TERM DEBT Identification or Name of Issue (mm/dd/yy) Refunding Series 2004A OZAB 2010 Life Safety Bonds OZAB 2010 Life Safety Bonds OZAB 2010 Life Safety Bonds			0			
SCHEDULE OF LONG-TERM DEBT   SCHEDULE OF LONG-TERM DEBT						
SCHEDULE OF LONG-TERM DEBT   Date of Issue   Amount of Original   Issue   (mm/dd/yy)   Issue   Refunding Series 2004A   750,000   QZAB 2010 Life Salety Bonds   09/01/10   1,025,000		PARTY CONTRACTOR CONTR				
Date of Issue						
(mm/dd/yy)         Issue           Refunding Series 2004A         06/15/04         750,000           QZAB 2010 Life Safety Bonds         09/01/10         1,025,000	Type of Issue *	Outstanding 07/1/14 Issue	Issued 7/1/14 thru	ses Retired 7/1/14 thru	Outstanding	Amount to be Provided for
Refunding Series 2004A         06/15/04           QZAB 2010 Life Safety Bonds         09/01/10         1,			6/30/15 itemized			Payment on Long-
QZAB 2010 Life Safety Bonds 1,		415,000		105.000	310.000	284 667
	25,000	815,000	HARACO CONTRACTOR DE LA	20,000	745,000	682,997
34 35					0 0	
36					0	
38			THE RESERVE THE RE		0	
39	Control of the contro		THE THE PERSON AND TH		0 0	
40		THE RESERVE OF THE PROPERTY OF			0	777111
41					0	
42					0	
443	7,000				0	
44.					0	F
46			The state of the s	•	0	
47 48					O	
1,775,000	75,000	1,230,000	0	0 175,000	1,055,000	967,664
<ul> <li>Each type of debt issued must be identified separately with the amount:</li> </ul>						
Working Cash Fund Bonds 4. Fire Prevent, Funding Bonds 5. Tort Judamer	Safety, Environmental and Energy Bonds of Bonds	7. Other	***************************************			
3. Refunding Bonds 6. Building Bonds		9. Other		***************************************		

			0		_		3
Ŀ	SCHEDII E OF BESTRICTED LOCAL TAX LEVIES AND SFI ECT	D SEI ECTED REVENITE SOURCES		<b>E</b>	_	2	2
-						School Escility	
^	Description	Account No	Tort immunity <sup>a</sup>	Special Education	Area Vocational Construction	Occupation Taxes	Driver Education
ျက	Cash Basis Fund Balance as of July 1, 2014		0	0	0	0	. 0
4	RECEIPTS:						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100	talende en en en en en en en en en en en en en	10,011			-
ဖ	Earnings on investments	10, 20, 40, 50 or 60-1500					
7	Drivers' Education Fees	10-1970					725
8	School Facility Occupation Tax Proceeds	30 or 60-1983				والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة والمراجعة	
6	Driver Education	10 or 20-3370					11,945
위				***************************************	***************************************		
=	Sale	10, 20, 40 or 60-7200	-				
27			0	10,011	0	0	12,670
<u>بات</u>	DISBURSEMENTS:	100,500		11001			10.670
<u>+</u>	_	0001-00 10 01		1.0,01			12,070
2		Z0 or 60-2530	***************************************	and the contract of the contra	er présimagna commission de la constitución con estado (November Constitución estado)	เนเนนเมาและเหมียนสมพิกษาพิกษาเกมเพลที่หมาแมกมีการเลยเม	de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la
9		10, 20, 40-2360-2370					
1							
<u></u>		30-5200					
9	.Debt Services - Payments of Principal on Long-Term Debt [1 ease/Purchase Principal Retired]	30-5300					
2 8		30-5400			104		
2 12	Total Deht Services					0	
1 8	Ş	**					
1 6			0	10 011	0	O	12 670
5 2							
ָּבָּל נְיִבְּי							
KS		714	***************************************				
8	Unreserved Fund Balance	730	0	0	0	0	0
Ÿ		-					
78	SCHEDULE OF TORT IMMUNITY EXPENDITURES *			r			
၉	Yes No X Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	pursuant to 745 ILCS 10/9-103	ç.				
č		Total Claims Payments:					
6.		Total Reserve Remaining:	**************************************				
88	Using the following categories, list all other Tort Immunity expenditures not						
8		e de la companya de l	WINTERPROPRIEST BARRIEST BARRIEST WAS AND AND AND AND AND AND AND AND AND AND				
8	Expenditures:	***************************************	***************************************				
န္ပ	_		officers and an anticompany of the state of	~~~			
3/	1						
ႜႜ	4		MARLANIA MATERIANA NA MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN MATERIAN				
93	Risk Management and Claims Service						
4	Judgments/Settlements						
4		in and/or Reduction					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)			,			
43		THE THE PARTY OF T	erresseer es de l'étre en édant april des es l'étre des la région de la principal de la companie de la principa				
44	$\perp$						
		A COLUMN TO THE THE THE THE THE THE THE THE THE THE		,			
46	as .	s have been reported in any fu	nd other than the Tort	Immunity Fund (80) duri	ng the fiscal year as a	result of existing (restric	ted) fund balances
47		d include interest earnings only	from these restricted	tort immunity monies ar	id only if reported in a fu	und <u>other</u> than Tort Imm	nunity Fund (80).
48	b 55 ILCS 5/5-1006.7						

eciation  Cost 7-1-14  26,157  0 0 0 119,139 116,741 0 0 0 11,172,227	В	၁	Q	3	Ш	ပ	Н	_	, l	쏘	_
Schedule of Capital Outlay and Depreciation         Acct         Cost 7-1-14           Works of Art & Historical Treasures         210         0           Land         220         0           Non-Depreciable Land         221         26,157           Depreciable Land         222         0           Buildings         231         8,222,354           Temporary Buildings         231         8,222,354           Temporary Buildings         232         0           Improvements Other than Buildings         232         0           Infrastructure)         250         119,139           Capitalized Equipment         251         2,638,836           10 Yr Schedule         251         2,638,836           5 Yr Schedule         253         165,741           3 Yr Schedule         253         165,741           3 Yr Schedule         253         165,741           Construction in Progress         260         0           Total Capital Assets         200         11,172,227           Non-Canitalized Fruinment         700         11,172,227											
Description of Assets         Act #         Cost 7-1-14           Works of Art & Historical Treasures         210         0           Land         220         0           Non-Depreciable Land         221         26,157           Depreciable Land         222         0           Buildings         231         8,222,354           Temporary Buildings         231         8,222,354           Temporary Buildings         232         0           Improvements Other than Buildings         240         119,139           Capitalized Equipment         250         165,741           3 Yr Schedule         251         2,638,836           5 Yr Schedule         255         165,741           3 Yr Schedule         255         165,741           3 Yr Schedule         253         0           Construction in Progress         260         0           Total Capital Assets         200         11,172,227           Non-Canitalized Equipment         700	nd Depreci	iation									
Works of Art & Historical Treasures         210           Land         220           Non-Depreciable Land         221         26,15           Buildings         230         222           Buildings         231         8,222,35           Permanent Buildings         231         8,222,35           Temporary Buildings         232         119,13           Improvements Other than Buildings         240         119,13           (Infrastructure)         250         165,74           5 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Mon-Canitalized Funinment         770         11,172,22			Add: Additions 2014-15	Less: Deletions 2014-15	Cost 6-30-15	Life In Years	Accumulated Depreciation 7-1-14	Add: Depreciation Allowable 2014-15	Less: Depreciation Deletions 2014-15	Accumulated Depreciation 6-30-15	Balance Undepreciated 6-30-15
Land         220           Non-Depreciable Land         221         26,15           Depreciable Land         222         230           Bulldings         230         8,222,35           Permanent Buildings         231         8,222,35           Temporary Buildings         232         119,13           (Infrastructure)         240         119,13           Capitalized Equipment         250         263,83           5 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Total Capital Assets         200         11,172,22           Non-Canitalized Funinment         700         11,172,22	210	0	0	0	0		0	0	0	0	0
Non-Depreciable Land         221         26,15           Buildings         230         230           Buildings         231         8,222,35           Permanent Buildings         232         8,222,35           Temporary Buildings         232         119,13           (Infrastructure)         250         119,13           Capitalized Equipment         250         2,638,83           5 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Non-Canitalized Fruinment         700	220										
Buildings         292           Buildings         230           Permanent Buildings         231         8,222,35           Permanent Buildings         232         119,13           Improvements Other than Buildings (infrastructure)         240         119,13           Capitalized Equipment         250         165,74           5 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Total Capital Assets         200         11,172,22           Mon-Canitalized Fruinment         700         11,172,22	22.1	26,157	0	0	26,157						26,157
Buildings         230           Permanent Buildings         231         8,222,35           Temporary Buildings         232         322           Improvements Other than Buildings         240         119,13           Capitalized Equipment         250         119,13           Capitalized Equipment         251         2,638,83           5 Yr Schedule         252         165,74           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Non-Canitalized Fruinment         700         11,172,22	222	0	0	0	0	20	0	0	0	0	0
Permanent Buildings         231         8,222,35           Temporary Buildings         232         119,13           Improvements Other than Buildings (Infrastructure)         240         119,13           Capitalized Equipment         250         119,13           10 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Non-Canitalized Funithment         700         11,172,22	530										
Temporary Buildings         232           Improvements Other than Buildings (Infrastructure)         240         119,13           Capitalized Equipment         250         2,638,83           1 0 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         252         165,74           Construction in Progress         260         11,172,22           Total Capital Assets         200         11,172,22           Non-Canitalized Fruinment         700         11,172,22	231	8,222,354	236,814	0	8,459,168	20	3,844,730	175,349	0	4,020,079	4,439,089
Improvements Other than Buildings         240         119,13           (Infrastructure)         250         119,13           Capitalized Equipment         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Total Capital Assets         200         11,172,22           Non-Canitalized Fruinment         700	232	0	0	0	0	52	0	0	0	0	0
Capitalized Equipment         250           10 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Total Capital Assets         200         11,172,22           Non-Canitalized Fruitment         700         11,172,22	240	119,139	0	0	119,139	8	119,139	0	0	119,139	0
10 Yr Schedule         251         2,638,83           5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Non-Canitalized Fruitment         700         11,172,22	250										
5 Yr Schedule         252         165,74           3 Yr Schedule         253         165,74           Construction in Progress         260         11,172,22           Non-Canitalized Fourinment         700         11,172,22	251	2,638,836	36,598	0	2,675,434	우	2,123,929	99,401	0	2,223,330	452,104
3 Yr Schedule 253  Construction in Progress 260  Total Capital Assets 200 11,172,22  Non-Canitalized Fourinment 700	252	165,741	1,240	0	166,981	ĸ	118,575	15,355	0	133,930	33,051
Construction in Progress 260 11,172,22 Total Capital Assets 200 11,172,22 Non-Canitalized Fourinment 700	253	0	0	0	0	რ	0	0	0	0	0
Total Capital Assets 200	260	0	0	0	0	1					0
Non-Canitalized Fourinment	200	11,172,227	274,652	0	11,446,879		6,206,373	290,105	0	6,496,478	4,950,401
the common particular to the common to the c	700				0	2		0			
20 Allowable Depreciation								290,105			

ESTIMATED OPERATION DEPENDED FIRST PAIR LOPERS FOR CAPITAL STUTION CHANGE (CETT). COMPUTATIONS (2014-19)		A B	С	D	E
	1				E F
Fig.   Speed   2					
	4 <u>Fund</u>	Sheet, Row	***************************************	ACCOUNT NO - TITLE	Amount
Second   Company   Compa	6		<u>OP</u> I	ERATING EXPENSE PER PUPIL	
20   Oak				Total Expanditures	¢ 5,000,070
10   10   10   10   10   10   10   10		·		·	\$ 5,266,873 282,622
12 MINSS		The state of the s			234,524
13  ORT   Exponditures 15-22_LSSI   Total Expenditures   Total Expenditures   S.		Expenditures 15-22, L204		Total Expenditures	424,604
Total Expanditures				· · · · · · · · · · · · · · · · · · ·	179,979
		Expenditures 15-22, L331			101,401 \$ <b>6,490,003</b>
17	15			Total Expenditures	9 0,430,003
18   Tit		TS/REVENUES OR DISBURSEMENTS/EXPENDITURES NO	T APPLICA	ABLE TO THE REGULAR K-12 PROGRAM:	
19   Tit		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
27   18	19 TR			- · · · · · · · · · · · · · · · · · · ·	0
	20 TR	Revenues 9-14, L48, Col F			0
23   TR					0
24   Th.				,	0
				· · · · · · · · · · · · · · · · · · ·	3,030
26				• • • • • • • • • • • • • • • • • • • •	0,000
28				· · · · · · · · · · · · · · · · · · ·	0
29 OMM					0
300   O.M.TR					0
30   O.M. TR   Revenues 9-14, L218, Col D. F   4600   Fed - Spec Education - Pesathod Flow Through   320   O.M. TR   Revenues 9-14, L229, Col D   4810   Fed - Spec Education - Pesathod Discretionary   330   O.M.   Revenues 9-14, L229, Col D   4810   Federal - Adult Education   4810   Federal - Federal - Adult Education   4810   Federal - Adult Education   4810					0
22				· · · · · · · · · · · · · · · · · · ·	0
Second   S				· · · · · · · · · · · · · · · · · · ·	0
Signature   15-22   19, Col   K. (6-1)   1205   Special Education Programs Pre-K   44					0
25  ED		Expenditures 15-22, L7, Col K - (G+I)	1125		0
27   ED					44,826
Second   December		•			0
D		•			0
December   December		•			0
Page   Expenditures 15-22, L23, Col K   1913   Special Education Programs Pre-K - Tuition   Function   Funct	40 ED	· · · · · · · · · · · · · · · · · · ·	1911	Regular K-12 Programs - Private Tuition	0
Second   Support   Suppo		Expenditures 15-22, L22, Col K			0
D   Expenditures 15-22, L25, Col K   1915   Remedial/Supplemental Programs Pre-K - Private Tuition					0
Space   Expenditures 15-22, L27, Col K   1916   Adult/Continuing Education Programs - Private Tuition		•		· · · · · · · · · · · · · · · · · · ·	0
D		•			0
Expenditures 15-22, L29, Col K   1919   Summer School Programs - Private Tuition	46 ED				0
B	47 ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition	0
Expenditures 15-22, L13, Col K   1921   Billingual Programs - Private Tuition		•			0
ED				· · · · · · · · · · · · · · · · · · ·	0
Expanditures 15-22, L75, Col K - (G+I)   3000   Community Services   Sexpenditures 15-22, L102, Col K   4000   Total Payments to Other District & Govt Units   199		•		•	
Expenditures 15-22, L102, Col K   4000   Total Payments to Other District & Govt Units   199					0
ED	53 ED	•	4000	·	199,142
Expenditures 15-22, L130, Coi K - (G+i)   3000   Community Services	54 ED	Expenditures 15-22, L114, Col G	-	· · · · ·	38,182
Second		•			0
Section   Sect					0
Separation   Sep	_	The state of the s		·	2,356
DS	59 0&M	•	-	·	0
TR		•	4000	Payments to Other Dist & Govt Units	0
TR		•			175,000
TR					0
TR				· ·	0
Total Deductions for OEPP Computation (Sum of Lines 18 - 73)   Fig. 22   Fig. 22   Fig. 22   Fig. 23   Fig. 22   Fig. 23   F					0
MR/SS		•			0
Section   Sect	67 MR/SS	•	1125	Pre-K Programs	0
MR/SS	68 MR/SS	•			3,485
MP/SS					0
MP/SS					0
MR/SS   Expenditures 15-22, L278, Col K   4000   Total Payments to Other Dist & Govt Units		•			0
74         Total Deductions for OEPP Computation (Sum of Lines 18 - 73)         \$ 466           75         Total Operating Expenses Regular K-12 (Line 14 minus Line 75)         6,023           77         9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12         61           78         Estimated OEPP (Line 76 / Line 77)         \$ 9,84	73 MR/SS	*			0
Total Operating Expenses Regular K-12 (Line 14 minus Line 75)         6,023           77         9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12         61           78         Estimated OEPP (Line 76 / Line 77)         9,84	74			·	
9 Mo ADA from the General State Aid Claimable for 2014-2015 and Payable in 2015-2016 (ISBE 54-33), L12         61           78         Estimated OEPP (Line 76 / Line 77)         \$ 9,84					\$ 466,021 6,023,982
78 Estimated OEPP (Line 76 / Line 77) \$ 9,84		Q No ADA from	n the Gener		
	<del>77</del>	3 INO ADA IION			
	79				

A	В	ТС	D	E F
1_			(OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2014-15)	
2			dule is completed for school districts only.	
3 4 Fund	Chast Daw		ACCOUNT NO. TITLE	
Fund 5	Sheet, Row		ACCOUNT NO - TITLE	<u>Amount</u>
0		P	ER CAPITA TUITION CHARGE	
1			10 miles   10 miles	
2 LESS OFFSETTING RECEIP				
4 TR	Revenues 9-14, L42, Col F Revenues 9-14, L44, Col F	1411 1413	Regular -Transp Fees from Pupils or Parents (In State)	\$
5 TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	
6 TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
7 TR	Revenues 9-14, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
8 TR 9 TR	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
0 TR	Revenues 9-14, L54, Col F Revenues 9-14, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Pupils or Parents (In State)	
1 TR	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	***************************************
2 TR	Revenues 9-14, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	W1104-10-11-11-11-11-11-11-11-11-11-11-11-11-
3 ED	Revenues 9-14, L75, Col C	1600	Total Food Service	187,
4 ED-O&M 5 ED	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	29,
3 ED	Revenues 9-14, L84, Col C Revenues 9-14, L87, Col C	1811 1819	Rentals - Regular Textbooks Rentals - Other (Describe & Itemize)	10
 7 ED	Revenues 9-14, L88, Col C	1821	Sales - Regular Textbooks	***************************************
ED ED	Revenues 9-14, L91, Col C	1829	Sales - Other (Describe & Itemize)	***************************************
D ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
0 ED-0&M 1 ED-0&M-TR	Revenues 9-14, L95, Col C,D	1910	Rentals	
1]ED-O&M-TH 2 ED-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,E,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts	
3 ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
4 ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	133
5 ED-O&M-MR/SS	Revenues 9-14, L140, Col C,D,G	3200	Total Career and Technical Education	11
ED-MR/SS ED	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed	
BED-O&M-MR/SS	Revenues 9-14, L145, Col C Revenues 9-14, L146, Col C,D,G	3360 3365	State Free Lunch & Breakfast School Breakfast Initiative	2
9 ED-0&M	Revenues 9-14, L147, Col C,D	3370	Driver Education	11
ED-O&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation	196
1 ED	Revenues 9-14, L155, Col C	3610	Learning Improvement - Change Grants	
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	
BED-TR-MR/SS BED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G Revenues 9-14, L159, Col C,F,G	3695 3715	Truant Alternative/Optional Education Reading Improvement Block Grant	
ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G	3713	Reading Improvement Block Grant - Reading Recovery	4914111.1
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant	W17441111111111111111111111111111111111
Z ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	
BED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	***************************************
DED-O&M-TR-MR/SS DED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G Revenues 9-14, L165, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	***************************************
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G		Technology - Technology for Success	Metallib.
ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
3 O&M	Revenues 9-14, L170, Col D	3925	School Infrastructure - Maintenance Projects	
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L171, Col C-G,J	3999	Other Restricted Revenue from State Sources	55
ED-O&M-TR-MR/SS	Revenues 9-14, L180, Col C Revenues 9-14, L184, Col C,D,F,G	4045	Head Start (Subtract)  Total Rectricted Create In Aid Received Riscally from Folders County	
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G		Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Title V	10
ED-MR/SS	Revenues 9-14, L201, Col C,G	-	Total Food Service	175,
ED-O&M-TR-MR/SS	Revenues 9-14, L211, Col C,D,F,G	-	Total Title I	247
DED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G		Total Title IV	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G Revenues 9-14, L221, Col C,D,F,G		Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	30
ED-O&M-TR-MR/SS	Revenues 9-14, L222, Col C,D,F,G		Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G		Total CTE - Perkins	6
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C231 thru J258) Revenues 9-14, L260, Col C	4800 4901	Total ARRA Program Adjustments	34
ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J		Race to the Top Race to the Top-Preschool Expansion Grant	
ED,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G		Advanced Placement Fee/International Baccalaureate	
ED-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L264, Col C,F,G		Title III - Language Inst Program - Limited Eng (LIPLEP)	
ED-0&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G Revenues 9-14, L266, Col C,D,F,G		Learn & Serve America McKinney Education for Homeless Children	
ED-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G		Title II - Eisenhower Professional Development Formula	
ED-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	34,
ED-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G		Federal Charter Schools	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L270, Col C,D,F,G		Medicaid Matching Funds - Administrative Outreach	13,
ED-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G Revenues 9-14, L272, Col C,D,F,G		Medicaid Matching Funds - Fee-for-Service Program Other Restricted Revenue from Federal Sources (Describe & Itemize)	8,
E		T-5-5-3		62,
5			Total Deductions for PCTC Computation (Sum of Lines 83 - 173)	\$1,262,
7			Total PCTC Expenditures (Line 76 minus Line 175)	4,761,
<del> </del>			Total Net Expenditures for PCTC Computation Line 175 plus Line 177	290,
<u> </u>			Total Net Expenditures for PCTC Computation Line 176 plus Line 177) 9 Mo ADA (from Line 77)	5,051, 611
기			Total Estimated PCTC (Line 178 / Line 179) *	\$ 8,257
fl .				

ESTIMATED INDIRECT COST RATE DATA  SECTION I  Financial Data To Assist Indirect Cost Rate Determination  Source document for the computation of the Indirect Cost Rate is found	ation Rate is found in the "Expenditures 15-22" tab.)	res 15:22" tab.)			Action (Verminal and Control of the
SECTION I Financial Data To Assist Indirect Cost Rate Determir (Source document for the computation of the Indirect Cost	d in the "Expenditu	res 15-22" tab.)			
			CONTRACTOR OF THE CONTRACTOR O		The first state of the state of
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.	<ol> <li>enter the disburser yees within each func received funding for ons whose salaries a</li> </ol>	otion of line 11, enter the disbursements/expenditures included within the following other employees within each function that work with specific federal grant program le, if a district received funding for a Title I clerk, all other salaries for Title I clerks poon or to persons whose salaries are classified as direct costs in the function listed.	ed within the following fun- federal grant programs in aries for Title I clerks perfc in the function listed.	ption of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed fror rother employees within each function that work with specific federal grant programs in the same capacity as those charged to and le, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be on or to persons whose salaries are classified as direct costs in the function listed.	and reimbursed from se charged to and inction must be
Ö		A de la companya de l	the state of the s		on and an analysis of the second
		the second secon	a an angular angular an angular a		
	TO AND THE SECOND SECON	TO THE THE PARTY OF THE PARTY O	The second of th		
		en en en en en en en en en en en en en e			
10 Food Services (1-2560) <i>Must be less than (P16, Col E-F, L62)</i> Value of Commodities when determining if an 4-133	f commodities when	tetermining if an A-133	016,671		
y raise of Commission is received for its can read a second in the care of the			27,760		***************************************
		The second secon			
13 Staff Services (1-2640) and (5-2640)		THE STATE OF STREET, S	The second secon		
_	and the second s	and the first of the control of the		A subdimension of the contract	
16 Estimated Indirect Cost Rate for Federal Programs	egine, man general man general control of the contr		control of the contro		
18	Function	Indirect Costs Dire	Direct Costs	Indirect Costs	Direct Costs
19 Instruction	1000		3,333,603		3,333,603
S		The state of the s		The state of the s	to the first of the same of th
_	2100		265,863	***************************************	265,863
_	2200	The state of the s	331,338		000,100
_	2300	TO THE CONTRACT CONTRACT OF THE CONTRACT OF TH	340,984		940,304
24 School Admin	Z400	The state of the s	141817	and the second of the second s	141.017
$\overline{}$	2510	0	0	0	0
_	2520	81,123	0	81,123	0
28 Oper & Maint. Plant Services	2540		562,098	562,098	0
29 Pupil Transportation	2550		432,352	1	432,352
30 Food Services	2560	The state of the s	213,587	to the manufacture of the second to be second to the secon	213,587
	2570	O	0		
32 Central:	2610		0	The state of the s	0
-	2620		0	Table Committee and the committee of the	0
35 Information Services	2630		0		0
36 Staff Services	2640	0	0	0	0
37 Data Processing Services	2660	0	0	0	0
38 Other:	2900		0		0
	A CANONICA AND A CANONICA CANO	81,123	5,759,166	643,221	5,197,068
ļ		Restricted Rate		Unrestricted Rate	
42		Total Indirect Costs: Total Direct Costs:	81,123	Total Indirect costs: Total Direct Costs:	643,221 5.197,068
44		II	1.41%	II	12.38%

:	A	8	O	۵	
-	REPORT	ON SHAR	ED SERV	ICES OR OL	REPORT ON SHARED SERVICES OR OUTSOURCING
~	Sch	ool Code. S	ection 17-1	School Code. Section 17-1.1 (Public Act 92-0357)	2020
က	,	Fiscal	fear Ending	Fiscal Year Ending June 30, 2015	
ည	Complete the following for attempts to improve fiscal efficiency through sha <a href="http://www.isbe.net/sfms/atr/afr.htm">http://www.isbe.net/sfms/atr/afr.htm</a> .	ıred services or	outsourcing in	the prior, current ar	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. For additional information, please see the following website: <a href="http://www.isbe.net/sfms/afr/afr-htm">http://www.isbe.net/sfms/afr/afr-htm</a> .
9		Sesser-V	alier Comr 1-028-1960	sser-Valier Community Unit 21-028-1960-26	
ω	Check if the schedule is not applicable.	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
6	Indicate with an (X) If Deficit Reduction Plan Is Required for Annual Budget		×	×	
9	Service or Function (Check all that apply)			Barriers to Implementation	(Limit fact to 200 characters, for additional share the line 93 and 38).
Ξ	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs	×	×	×	Murphysboro CUSD #186 and ROE #21
14	Employee Benefits				
15	Energy Purchasing			**************************************	
9 !	Food Services	***************************************		WHOTELS IN THE STREET CO.	
- 1	Grant Writing			Martin () Alling to the state appropriate () () Alling detection in	
8	Grounds Maintenance Services				
19	Insurance				
2	Investment Pools				
23	Legal Services	A SANDAR AND AND AND AND AND AND AND AND AND AND			
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development	×	×	×	ROE #21
22	Shared Personnel			\$100 to 100 to 1	
56	Special Education Cooperatives	×	×	×	woled below
27	STEM (science, technology, engineering and math) Program Offerings				
82	Supply & Equipment Purchasing				
67	Technology Services	***************************************		The state of the s	
္ကု	Transportation				
3	Vocational Education Cooperatives	×	×	×	Franklin County Vocational Cooperative ROE #21
32	All Other Joint/Cooperative Agreements				
33	Other			TO COMPANY OF THE PROPERTY OF	
$\rightarrow$			de care e la compresión de  A THE PROPERTY OF THE PROPERTY		
$\overline{}$	Additional space for Column (D) - Barriers to Implementation:				
36					
_					
$\neg \tau$	Additional space for Column (E) - Name of LEA:				
4	Line 26 - Special Education: Franklin-Jefferson Special Education District #801, Christopher CUSD #99 and Benton CCSD #47	801, Christoph	er CUSD #99 ar	nd Benton CCSD #47	
4					
43					

### ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division (N-330) 100 North First Street

Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)	er entragen in common entragen	And the state of t			School District Name: RCDT Number:	Sesser-Valier Comr 21-028-1960-26	Sesser-Valier Community Unit School Dis 21-028-1960-26
		Actual	Actual Expenditures, Fiscal Year 2015	r 2015	Budgetec	Budgeted Expenditures, Fiscal Year 2016	ear 2016
		(10)	(20)		(10)	(20)	and the description of the descr
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Total	Educational Fund	Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	116,634		116,634	122,465		122,465
2. Special Area Administration Services	2330	0		0			0
3. Other Support Services - School Administration	2490	0		0			
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0		AN AND AND AND AND AND AND AND AND AND A	0
6. Direction of Central Support Services	2610	0		0			0
<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	s required			0		The Management of the Control of the	0
8. Totals		116,634	0	116,634	122,465	0	122,465
Percent Increase (Decrease) for FY2016 (Budgeted) over 9. FY2015 (Actual)	d) over						2%

### CERTIFICATION

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

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

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IISTRICTS	d no la
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perce	on must be
the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will	resolutic
the lowest 25th	ē
⊑	g. Waiv
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District	edner
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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 16, 2015 to ensure inclusion in the Fall 2015 report, postmarked by January 17, 2016 to ensure inclusion in the Spring 2015	report, or postmarked by August 15, 2016 to ensure inclusion in the Fall 2016 report. Information on the waiver process can be found at www.isbe.net/isbewaivers/default.htm.
---	--	---

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

Page 10, Line 72: Educational: Pre-K Lunch Reimbursement	\$ 2,756
Page 10, Line 74: Educational: Kitchen Supplies Sold Kitchen Reimbursements Other Food Receipts	\$ 7,819 \$ 1,711 \$ 639 \$ 10,169
Page 11, Line 107: Educational: E-Rate Reimbursement Reimbursements Miscellaneous	\$ 13,769 \$ 3,515 \$ 1,238 \$ 18,522
Operations and Maintenance: Reimbursements	\$ 184
Transportation: Insurance Claim	\$ 722
Page 12, Line 171: Educational: Hold Harmless Library Grant	\$ 54,913 \$ 750 \$ 55,663
Page 14, Line 272: Educational: Teen Reach Grant (TANF)	\$ 61,390
IMRF: Teen Reach Grant (TANF)	\$ 1,148
Page 15, Line 41: Playground Supervision	\$ 3,330
Page 18, Line 165: Bond Agent Fee	\$ 500
Page 19, Line 231: Playground Supervision	\$ 41

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	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMM New Provisions in the School Code, Section 17-1 (10	SUMMARY INFORMATION 17-1 (105 ILCS 5/17-1)	IATION 1)					
- /								
	Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget to be amended to include a "deficit budget and submit the plan to lilinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2014 annual budget to be amended to include a "deficit	eflects that a "deficit red Education (ISBE) within	uction plan" is require 30 days after acceptin	d as calculated below, the great the didition of the didition of the sudition	nen the school district is may require the FY2014	to complete the "deficit re annual budget to be ame	eduction plan" ended to inclu	in the annual Ie a "deficit
ന	reduction plan" and narrative.							
	The "deficit reduction plan" is developed using ISBE guidelines and format in the School District Budget Form 50-36. A plan is required when the operating funds listed below result in direct revenues	guidelines and format in	the School District Bu	idget Form 50-36. A plan	n is required when the o	perating funds listed belo	w result in dire	ect revenues
	(line 7) being less than direct expenditures (line 8) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 10). That is, if the ending fund balance is less than three times the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	· an amount equal to or g nt an original budget/am	yreater than one-third ended budget with ISI	(1/3) of the ending fund l 3E that provides a "defic	oalance (line 10). That i it reduction plan" to bala	s, it the ending fund balar nce the shortfall within th	nce is less tha ie next three y	n three times ears.
4								
	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only	- Operating Funds	s Only					
ည	(All Arth pages must be completed to generate me following calculation)	irie ioliowirig calculaii	(11)				į	
9		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL		
7	Direct Revenues	4,587,624	286,705	335,145	14,169	5,223,643		
ω	Direct Expenditures	5,266,873	282,622	424,604		5,974,099		
ი	Difference	(679,249)	4,083	(89,459)	14,169	(750,456)		
10	Fund Balance - June 30, 2015	2,070,694	420,539	140,927	532,718	3,164,878	<b></b>	
11								
12			Unbalanced - I	Unbalanced - however, a deficit reduction plan is not required at this	eduction plan is n	ot required at this		
13				<b>.</b>	time.			
14								

# ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2015

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION	NUMBER	
Sesser-Valier Community Unit School	21-028-1960-26	060-001501		
ADMINISTRATIVE AGENT IF JOINT AGREEMENT	(as applicable)	NAME AND ADDRESS OF AUDIT FIRM		
Jason Henry		Glass and Shuffett, Ltd.		
		1819 W. McCord, P.O. Box 489		
ADDRESS OF AUDITED ENTITY (Street and/or P.O	. Box, City, State, Zip Code)		<u>IL</u>	62801
		E-MAIL ADDRESS gandscpa@sbcg	lobal.net	
4626 State Highway 154		NAME OF AUDIT SUPERVISOR		
		Douglas Ess, CPA		
Sesser 62884				
02004		CPA FIRM TELEPHONE NUMBER	FAX NUMB	RER
		618-532-5683	618-53	
I A copy of the CPA firm's most re ISBE (either with the audit or und Financial Statements including for	der separate cover).	acceptance letter has been submitted to		
Schedule of Expenditures of Fed		otes 8 310 (h)		
Independent Auditor's Report §	-	3.0.0 (6)		
		Control Over Financial Reporting Based on		
	•	with Government Auditing Standards § .505		
Independent Auditor's Report on and Internal Control over Compli		ents Applicable to each Major Program //B Circular A-133 § .505		
Schedule of Findings and Questi	oned Costs § .505 (d)			
Summary Schedule of Prior Yea	r Audit Findings § .315 (b)			
Corrective Action Plan § .315 (c)				
THE FOLLOWING INFORMATION IS HIGHLY	RECOMMENDED TO B	E INCLUDED:		
Copy of Federal Data Collection	Form § .320 (b)			
Copy(ies) of Management Letter	(s)			

GENERAL INFORMATION

### Sesser-Valier Community Unit School District #196 21-028-1960-26

### A-133 SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of A-133 Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all A-133 requirements, but highlights some of the more common errors found during ISBE reviews.

Signed copies of audit opinion letters have been included with audit package submitted to ISBE.     All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.     ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.     For those forms that are not applicable, "N/A" or similar language has been indicated.
4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).  Programs funded through ARRA are identified separately in SEFA
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.  - Verify or reconcile on reconciliation worksheet.
6. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 30) on Line 11. It should not be included in the Statement of Revenues Received (REVENUES 9-14) within the AFR Accounts 4210 - 4299.  Those accounts are specific cash programs, not non-cash assistance such as COMMODITIES.
7. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse in Jeffersonville, Indiana.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
8. Programs funded through ARRA (Federal Stimulus funds) are identified separately from "regular" Federal programs Program name includes "ARRA - " prefix Correct ARRA CFDA and ISBE program numbers are listed
9. All prior year's projects are included and reconciled to final FRIS report amounts Including reciept/revenue and expenditure/disbursement amounts.
10. All current year's projects are included and reconciled to most recent FRIS report filed Including revenue and expenditure/disbursement amounts.
11. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, with discrepancies reported as Questioned Costs.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received): Project year runs from October 1 to September 30, so projects will cross fiscal year; This means that audited year revenues will include funds from both the prior year and current year projects.
13. Each CNP project should be reported on separate line (one line per project year per program).  14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.  15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.  16. Exceptions should result in a finding with Questioned Costs.  17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).  - The value is determined from the following, with each item on a separate line:  *Non-Cash Commodities: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)  Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated  Verify Non-Cash Commodities amount on ISBE web site; http://www.isbe.net/business.htm.  *Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services  Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site: http://www.isbe.net/business.htm.  * Department of Defense Fresh Fruits and Vegetables (District should track through year)  - The two commodity programs should be reported on separate lines on the SEFA.  Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site: http://www.isbe.net/business.htm.  * Amounts verified for Fresh Fruits and Vegetables cash grant program (ISBE code 4240)  CFDA number: 10.582
18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).  19. Obligations and Encumbrances are included where appropriate.  20. FINAL STATUS amounts are calculated, where appropriate.  21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.  22. All programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.  23. NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed. Including, but not limited to:  24. Basis of Accounting  25. Name of Entity  26. Type of Financial Statements  27. Subrecipient information (Mark *N/A** if not applicable)
* ARRA funds are listed separately from *regular" Federal awards  SUMMARY OF AUDITOR RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
28. Audit opinions expressed in opinion letters match opinions reported in Summary.
29. All Summary of Auditor Results questions have been answered.  30. All tested programs are listed.
31. Correct testing threshold has been entered. (OMB A-133, §520)
Findings have been filled out completely and correctly (if none, mark "N/A").
<ul> <li>32. Financial Statement and/or Federal Awards Findings information has been completely filled out for each finding, with finding numbers in correct format.</li> <li>32. Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.</li> <li>33. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).</li> <li>34. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).</li> </ul>
35. Questioned Costs have been calculated where there are questioned costs.  36. Questioned Costs are separated by project year <u>and</u> by program (and sub-project, if necessary).
37. Questioned Costs have been calculated for Interest Earned on Excess Cash on Hand.
<ul> <li>Should be based on actual amount of interest earned</li> <li>Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding</li> </ul>
38. A CORRECTIVE ACTION PLAN has been completed for each finding.  - Including Finding number, action plan details, projected date of completion, name and title of contact person

## Sesser-Valier Community Unit School District #196 21-028-1960-26

## **RECONCILIATION OF FEDERAL REVENUES**

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR			
Account Summary 7-8, Line 7	Account 4000	\$	622,877
Flow-through Federal Revenues Revenues 9-14, Line 112	Account 2200		-
Value of Commodities Indirect Cost Info 30, Line 11			27,760
Less: Medicaid Fee-for-Service Revenues 9-14, Line 270	Account 4992		(8,152)
AFR TOTAL FEDERAL REVENUES:		\$	642,485
ADJUSTMENTS TO AFR FEDERAL REVE	NUE AMOUNTS:		
Reason for Adjustment: QZAB Tax Credit - Account 4866		\$	(34,562)
ADJUSTED AFR FEDERAL REVENUES		\$	607,923
Total Current Year Federal Revenues F	Reported on SEFA:		
Federal Revenues	Column D	\$	607,923
Adjustments to SEFA Federal Reven	ues:		
Reason for Adjustment:			
		, and the total that the total the total that the total the t	
ADJUSTED SEFA	FEDERAL REVENUE:	\$	607,923

DIFFERENCE:

\$

# Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2015

		ISBE Project #	Receipts/	Receipts/Revenues	Expenditure/C	Expenditure/Disbursements <sup>4</sup>			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/13-6/30/14	Year 7/1/14-6/30/15	Year 7/1/13-6/30/14	Year 7/1/14-6/30/15	Obligations/	Final	Budget
Major Program Designation	(A)	(B)	(0)	(a)	(E)	(F)	(0)	Significant of the second of t	•
U.S. Department of Education:									G
Passed Through Illinois State Board of Education:			The same of the sa	***************************************	ALLEAN OF THE PROPERTY OF THE				International Assessment of Assessment of States of Stat
Title I - Low Income (M)	84.010	14-4300-00	231,345	34,584	247,888	18.041	0	265 020	907 706
Title I - Low Income (M)	84.010	15-4300-00	0	212,921	0	223.978	24 520	248 498	284 200
Subtotal CFDA 84.010			231,345	247,505	247,888	242.019	24.520	514.497	667,402
Title II - Teacher Quality	84.367	14-4932-00	32,312	3,522	33.120	2.714		35 834	05 00 4
Title II - Teacher Quality	84.367	15-4932-00	0	31,459	0	32.359	9 703	35,069	95.00
Subtotal CFDA 84.367			32,312	34,981	33.120	35,073	20 703	200,000	700,00
Title VI - Rural Education	84.358	14-4107-00	8,443	6.349	13.780	1012	0	14 700	007.7.7
Title VI - Rural Education	84.358	15-4107-00	0	3,386	0	7.182	The state of the s	261,41	14,732
Subtotal CFDA 84.358			8,443	9,735	13,780	8,194		21,974	112,01
Subtotal Passed Through Illinois State Board of Education			272,100	292,221	294,788	285,286	27,223	607,297	
		***************************************	**************************************						AND THE PROPERTY OF THE PROPER
						Pitan			

<sup>• (</sup>M) Program was audited as a major program as defined by OMB Circular A-133.

# The accompanying notes are an integral part of this schedule.

To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included. When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable,

When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

other identifying number.

Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

## Page 4

# Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2015

		ISBE Project #	Receipts/	Receipts/Revenues	Expenditure/D	Expenditure/Disbursements4			
Federal Grantor/Pass-Through Grantor/ Program or Cluster Title and	CFDA Number <sup>2</sup>	(1st 8 digits) or Contract #3	Year 7/1/13-6/30/14	Year 7/1/14-6/30/15	Year 7/1/13-6/30/14	Year 7/1/14-6/30/15	Obligations/ Encumb.	Final	Budget
Major Program Designation	<b>(A</b> )	(B)	(2)	(D)	(E)	(F)	(9)	(H)	0
U.S. Department of Education:									
Passed Through Franklin Williamson Regional Office of Ed:						TOTAL CONTRACTOR CONTR	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDR	ara principal physiology (principal principal physiology). The principal physiology (principal physiology) (principal physiology).	Market and the state of the sta
Carl Perkins - VOCA Tutors	84.048	15-4799-00	0	455	0	514	0	514	514
Carl Perkins - Expense Reimbursement Grant	84.048	14-4799-00	3,329	2,247	5,576	0	0	5,576	5,576
Carl Perkins - Expense Reimbursement Grant	84.048	15-4799-00	0	3,953	0	5,058	0	5,058	5,058
Subtotal CFDA 84.048			3,329	6,655	5,576	5,572	0	11,148	TO ALBERT FOR THE PARTY OF THE
Federal Special Education - IDEA Part B Subgrant	84.027	15-4699-00	0	30,032	0	30,032	0	30,032	30,032
Subtotal Passed Through Franklin Williamson Regional									ANT THE TRANSPORT OF THE PROPERTY OF THE TRANSPORT OF THE TRASPORT OF THE TRANSPORT OF THE
Office of Education			3,329	36,687	5,576	35,604	0	41,180	
									Productive and an analysis of the second control of the second con
Total U.S. Department of Education			275,429	328,908	300,364	320,890	27,223	648,477	
					PARTET FROM THE PROPERTY OF THE PARTET FROM TH	The state of the s			

<sup>• (</sup>M) Program was audited as a major program as defined by OMB Circular A-133.

# The accompanying notes are an integral part of this schedule.

To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included. When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable,

When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule. other identifying number.

Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

# Page 40

# Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2015

		ISBE Project #	Receipts/	Receipts/Revenues	Expenditure/D	Expenditure/Disbursements <sup>4</sup>			,
Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
Program or Cluster Title and	Number	or Contract #3	7/1/13-6/30/14	7/1/14-6/30/15	7/1/13-6/30/14	7/1/14-6/30/15	Encumb.	Status	,
Major Program Designation	€	(B)	(0)	(a)	(E)	(F)	(פ)	Œ	€
U.S. Department of Agriculture:									
Passed Through Illinois State Board of Education:				V 000000000000000000000000000000000000	The state of the s		- Andrewsky conception of the Associated Aso	And the second s	
Federal School Lunch	10.556	14-4210-00	108,692	24,543	108,692	24,543	0	133.235	The state of the s
Federal School Lunch	10.556	15-4210-00	0	107,757	0	107,757	0	107.757	
Commodities (non-cash)	10.556		0	20,398	0	20,398	0	20.398	
Dept of Defense Fresh Fruits & Vegetables (non-cash)	10.556		0	7,362	0	7,362	0	7,362	
Subtotal CFDA 10.556			108,692	160,060	108,692	160,060	0	268.752	
Federal School Breakfast	10.553	14-4220-00	40,687	7,662	40,687	7,662	0	48.349	
Federal School Breakfast	10.553	15-4220-00	0	35,549	0	35,549	0	35.549	
Subtotal CFDA 10.553			40,687	43,211	40,687	43,211	0	83.898	And the second s
Total U.S. Department of Agriculture		THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND ADDRESS O	149,379	203,271	149,379	203,271	0	352,650	
								Annual Control of the	
					TOTAL CONTINUES OF THE PERSON NAMED OF THE PER	The state of the s			***************************************

(M) Program was audited as a major program as defined by OMB Circular A-133.

# The accompanying notes are an integral part of this schedule.

To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,

they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included. When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule.

Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule that such amounts must still be included in part III of the data collection form.

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# Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2015

Year (C)         Year (D)         Year (D)         T/1/14-6/30/15 (F)         Final (F)			ISBE Project #	Receipts/	Receipts/Revenues	Expenditure/D	Expenditure/Disbursements <sup>4</sup>			
Figure 3 (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (e) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Federal Grantor/Pass-Through Grantor/	CFDA	(1st 8 digits)	Year	Year	Year	Year	Obligations/	Final	Budget
signation (A) (B) (C) (D) (E) (F) (F) (F) (G) (H) (H) (G) (H) (G) (H) (G) (H) (G) (H) (G) (G) (H) (G) (G) (G) (G) (G) (G) (G) (G) (G) (G	Program or Cluster Title and	Number <sup>2</sup>	or Contract #3	7/1/13-6/30/14	7/1/14-6/30/15	7/1/13-6/30/14	7/1/14-6/30/15	Encumb.	Status	•
lating begattment of Human Services:  100 Department of Human Services:  101 Department of Human Services:  102 Department of Human Services:  103 Department of Human Services:  103 Department of Human Services:  104 Department of Human Services:  105 Department of Human Services:  106 Department of Human Services:  107 Department of Human Services:  108 Department of Human Services:  108 Department of Human Services:  109 Departmen	Major Program Designation	( <del>V</del> )	(B)	(2)	(a)	(E)	(F)	(9)	Œ	(0)
rost Department of Healthcare and Family         1,44991-00         9,865         3,539         9,865         3,539         0         13,404           strative Outreach         93,778         15,4991-00         9,865         13,206         9,865         13,206         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         23,071         0         23,071         0         0         23,071         0         0         23,071         0         0         23,071         0	U.S. Department of Health and Human Services:									
strative Outreach         93.778         14.4991-00         9,865         3,539         9,865         3,539         0         13,404           Strative Outreach         93.778         15-4991-00         0         9,667         0         0         23,071         0         0         23,071         0         0         23,071         0         0         0         23,071         0	Passed Through Illinois Department of Healthcare and Family Services:									
3.778         15-4991-00         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         0         9,667         13,206         0         9,667         13,206         0         23,071         23,071         0         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         23,071         0         0         23,071         0         0         23,071         0         0         0         23,071         0	Medicaid - Administrative Outreach	93.778	14-4991-00	9,865	3,539	9,865	3,539	0	13,404	n/a
13.778         13.206         9,865         13.206         9,865         13.206         0         23,071           10st Department of Health Services:         23,658         14,994         20,952         62,947         0         0         62,947           15)         93,558         14,496-00         41,994         20,952         62,947         0         0         62,947           15)         93,558         15,496-00         41,994         62,538         62,947         57,708         3,538         61,246           15)         10st Department of Human         41,994         62,538         62,947         0         0         62,947         124,193           15)         10st Department of Human         15,994         62,538         62,947         57,708         3,538         124,193           15         10st Department of Human         11,994         62,538         62,947         57,708         3,538         124,193           15         10st Department of Human         11,994         75,744         72,812         57,708         3,538         124,193           15         10st Department of Human Services         11,994         75,744         72,812         70,914         3,538         124,193	Medicaid - Administrative Outreach	93.778	15-4991-00	0	6,667	0	9,667	0	9,667	n/a
rough lilinois Department of Health and Human Services:         9,865         13,206         9,865         13,206         0         23,071           rough lilinois Department of Human Services:         93,558         14,4996-00         41,994         20,952         62,947         0         0         62,947         0         62,947         62,947         62,947         124,193         124,1	Subtotal CFDA 93.778			9,865	13,206	9,865	13,206	0	23,071	
Nois Department of Human Services:         15	Subtotal Passed Through Illinois Department of Healthcare and Family Services:			9,865	13,206	9,865	13,206	0	23,071	
F)   Sa 558   144996-00   41,994   20,952   62,947   0 0   0   62,947										
F) 93.558   14-4996-00   41,994   20,952   62,947   0   0   62,947   62,9	Passed Through Illinois Department of Human Services:									
F)   93.558   15-4996-00   0   41,586   0   57,708   3,538   61,246   62,538   62,947   57,708   3,538   124,193   124,193   10   Hinhois Department of Human Services   51,859   75,744   72,812   70,914   3,538   147,264   1,148,391	Teen Reach (TANF)	93.558	14-4996-00	41,994	20,952	62,947	0	0	62,947	63,977
93.558     41,994     62,538     62,947     57,708     3,538       rough Illinois Department of Human     41,994     62,538     62,947     57,708     3,538       it of Health and Human Services     51,859     75,744     72,812     70,914     3,538       it of Health and Human Services     476,667     607,923     522,555     595,075     30,761	Teen Reach (TANF)	93.558	15-4996-00	0	41,586	0	57,708	3,538	61,246	63,977
rough Illinois Department of Human         41,994         62,538         62,947         57,708         3,538           It of Health and Human Services         51,859         75,744         72,812         70,914         3,538           It of Health and Human Services         476,667         607,923         522,555         595,075         30,761	Subtotal CFDA 93.558			41,994	62,538	62,947	57,708	3,538	124,193	
t of Health and Human Services 51,859 75,744 72,812 70,914 3,538 30,761	Subtotal Passed Through Illinois Department of Human Services:			41,994	62,538	62,947	57,708	3,538	124,193	
t of Health and Human Services 51,859 75,744 72,812 70,914 3,538 30,761										
476,667         607,923         522,555         595,075         30,761	Total U.S. Department of Health and Human Services			51,859	75,744	72,812	70,914	3,538	147,264	
	Total Federal Awards			476,667	607,923	522,555	595,075	30,761	1,148,391	

(M) Program was audited as a major program as defined by OMB Circular A-133.

# The accompanying notes are an integral part of this schedule.

- 1 To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented,
  - they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.
    When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable,
- When awards are received as a subrecipient, the identifying number assigned by the pass-through entity should be included in the schedule. other identifying number.
- Circular A-133 requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in either the schedule or a note to the schedule. Although it is not required, Circular A-133 states that it is preferable to present this information in the schedule (versus the notes to the schedule). If the auditee presents non-cash assistance in the notes to the schedule, the auditor should be aware that such amounts must still be included in part III of the data collection form.

## Sesser-Valier Community Unit School District #196 21-028-1960-26

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) Year Ending June 30, 2015

## Note 1: Basis of Presentation<sup>5</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Sesser-Valier Community Unit School District #196 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

## Note 2: Subrecipients<sup>6</sup>

There were no subrecipients of federal awards.

NON-CASH COMMODITIES (CFDA 10.555)\*\*:

### Note 3: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Sesser-Valier Community Unit School District #196 and are included in the Schedule of Expenditures of Federal Awards:

\$27,760

OTHER NON-CASH ASSISTANCE	\$0
Note 4: Other Information	
Insurance coverage in effect paid with Federal funds during the fiscal year:	

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No

<sup>\*\*</sup> The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

<sup>&</sup>lt;sup>5</sup> This note is included to meet the Circular A-133 requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule.

<sup>&</sup>lt;sup>6</sup> Circular A-133 requires the Schedule of Expenditures of Federal Awards to include, to the extent practical, an identification of the total amount provided to subrecipients, from each federal program. Although this example includes the required subrecipie information in the notes to the schedule, the information may be included on the face of the schedule as a separate column or section, if that is preferred by the auditee.

## Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## Year Ending June 30, 2015

	SECTION I - SUMMARY OF AUDITOR'S	RESULTS
FINANCIAL STATEMENTS		
Type of auditor's report issued:	Adverse - Regulatory Basis (Unmodified, Qualified, Adverse, Disclaimer)	
INTERNAL CONTROL OVER FINANC	IAL REPORTING:	
Material weakness(es) identified?		YES X None Reported
Significant Deficiency(s) identified the be material weakness(es)?	at are not considered to	YESX None Reported
Noncompliance material to financial s	statements noted?	YESXNO
FEDERAL AWARDS INTERNAL CONTROL OVER MAJOR • Material weakness(es) identified?	PROGRAMS:	YES X None Reported
Significant Deficiency(s) identified that be material weakness(es)?	at are not considered to	YES X None Reported
Type of auditor's report issued on comp	oliance for major programs:	Unmodified (Unmodified, Qualified, Adverse, Disclaimer <sup>7</sup> )
Any audit findings disclosed that are re-	quired to be reported in	
accordance with Circular A-133, § .510		YES X NO
IDENTIFICATION OF MAJOR PROGR	AMS:8	
CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	
84.010	Title I	
Dollar threshold used to distinguish bet	ween Type A and Type B programs:	\$300,000.00
Auditee qualified as low-risk auditee?		X YESNO

If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was a disclaimer."

<sup>&</sup>lt;sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

When the CFDA number is not available, include other identifying number, if applicable.

The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

## Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2015

SECTION II - FINANCIAL STATEMENT FINDINGS				
1. FINDING NUMBER: <sup>11</sup>	2015	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?
3. Criteria or specific requirer N/A - NO AUDIT FINDIN				
4. Condition				
5. Context12				
6. Effect				
7. Cause				
8. Recommendation				
9. Management's response <sup>13</sup>	3			
For ISBE Review				
Date: Initials:		Resolution Criteria Code No Disposition of Questioned C		

A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2015 would be assigned a reference number of 2015-001, 2015-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

See paragraphs 5.18 through 5.20 and 7.38 through 7.42 of Government Auditing Standards for additional guidance on reporting management's response.

## Sesser-Valier Community Unit School District #196 21-028-1960-26 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2015

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS					
1. FINDING NUMBER: <sup>14</sup>	2015	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?	
3. Federal Program Name an	nd Year:				
4. Project No.:			5. CFDA No	o.:	
6. Passed Through: 7. Federal Agency:	***************************************				
8. Criteria or specific require N/A - NO AUDIT FINDIN		tatutory, regulatory, or other c	itation)		
9. Condition <sup>15</sup>					
10. Questioned Costs <sup>16</sup>	<b>1</b>				
11. Context <sup>17</sup>					
12. Effect					
13. Cause					
14. Recommendation					
15. Management's response	18				
For ISBE Review  Date: Initials:		Resolution Criteria Code N			
Initials:		Disposition of Questioned	Costs Gode Letter:		

<sup>&</sup>lt;sup>14</sup> See footnote 11.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

Include facts that support the deficiency identified on the audit finding.

<sup>&</sup>quot; See footnote 12.

To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

## Sesser-Valier Community Unit School District #196 21-028-1960-26 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2015

[If there are no prior year audit findings, please submit schedule and indicate NONE]

**Finding Number** 

Condition

Current Status<sup>20</sup>

NONE

When possible, all prior findings should be on the same page

See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.

<sup>&</sup>lt;sup>20</sup> Current Status should include one of the following:

<sup>·</sup> A statement that corrective action was taken

<sup>•</sup> A description of any partial or planned corrective action

An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

## Sesser-Valier Community Unit School District #196 21-028-1960-26 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS<sup>21</sup> Year Ending June 30, 2015

Corrective Action Plan	
Finding No.: <b>2015-</b>	-
Condition: N/A - NO AUDIT FINDINGS	
Plan:	
Anticipated Date of Completion:	
Name of Contact Person:	[Name and Title of person responsible for implementation]
Management Response:	[If applicable, an explanation giving specific reasons if the district officials do not agree with the finding and believe that corrective action is unnecessary.]

See the instructions in the Guide to Auditing and Reporting for Illinois Public Local Education Agencies for an explanation of this schedule.