Due to ROE on Monday, October 15th Due to ISBE on Thursday, November 15th SD/JA18 School District Joint Agreement

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

Illinois School District/Joint Agreement
Annual Financial Report \*
June 30, 2018

School District/Joint Agreement Information	Accounting Basis:	Certified Pub	Certified Public Accountant Information	nformation
(See instructions on inside of this page.)	X			
School District/Joint Agreement Number: 39-055-0610-61	ACCRUAL	Name of Auditing Firm: BKD, LLP		
County Name:		Name of Audit Manager:		
		Heather Powell		
Name of School District/Joint Agreement:  Macon-Platt Special Education District		Address: 225 N Water Street		
Address: 335 Fact Corro Gordo Street	Filing Status:	Olty:	State:	Zip Code:
ord rest cello coloc on eel	Submit electronic AFK directly to ISBE	Decatur	=	62525
Uny: Decatur	Click on the Link to Submit:	Phone Number: 217 429-2411	Fax Number: 217 429-6109	109
Email Address: khoreth@dps61.org	Send ISBE a File	IL License Number (9 digit): <b>066-00384</b>	Expiration Date: 11/30/2018	
Zip Code: 62523		Email Address:		
		hpowell@bkd.com		
Annual Financial Report Type of Auditor's Report Issued:	Single Audit Status:	<u>.</u>	SRT Hea Only	
Qualified Unqualified  X Adverse Disclaimer	X YES NO Are Federal expenditures greater than \$750,000? X YES NO is all Single Audit Information completed and attached? YES X NO Were any financial statement or federal award findings issued?	2		
Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed	Reviewed by Regional Superintendent/Cook ISC	itendent/Cook IS
District Superintendent/Administrator Name (Type or Print):  Dr. Paul Fregeau	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):	C Name (Type or Prin	÷
Email Address: pfregeau@dps61.org	Email Address:	Email Address:		
elephone: Fax Number: 217 362-3010 217-424-3109	Telephone: Fax Number:	Telephone:	Fax Number:	
Signature & Date:	Signature & Date:	Signature & Date:		

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

<sup>\*</sup> This form is based on 23 illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100), ISBE Form SD50-35/JA50-60 (05/18)

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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)

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Before submitting AFR be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- 4. Submit AFR Electronically
  - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district)
    on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). Note: CD/Disk no longer accepted.

Attachment Manager Link

- AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".
   These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
- Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embedded them for you.

### 5. Submit Paper Copy of AFR with Signatures

- a) 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.
- b) 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.
- c) 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.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the descretion of the ROE).
   Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

### 7. 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.



# Independent Accountants' Report on Financial Statements and Supplementary Information

Administrative Board Macon-Piatt Special Education District Decatur, Illinois

### Report on the Financial Statements

We have audited the accompanying basic financial statements and related notes of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2018, as listed in the table of contents pages 5 through 22.

We have also audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. These basic financial statements are not presented as part of the Annual Financial Report form; however, these basic financial statements should be read in conjunction with this report.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes 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. This also includes determining that the regulatory provisions are acceptable for the circumstances.

### Auditor's Responsibility

Our responsibility is to express an opinion 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 from material misstatement.



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

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

As described in the notes to these financial statements, the District prepared these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities and accountable Illinois public school districts.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to these financial statements 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* 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 Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of June 30, 2018 or changes in its financial position for the year then ended.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the funds and account groups of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, as of June 30, 2018, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in notes to these financial statements.

### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying financial information, listed as Statistical Section, pages 27 and 30 in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole. Pages 24, 25, 27 through 29, and 31 through 32 as listed in the table of contents are not applicable to this joint agreement.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 18, 2018 on our consideration of Macon-Piatt Special Education District's, a component unit of Decatur School District No. 61, 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 solely 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

BKD, LUP

Decatur, Illinois October 18, 2018



# Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With Government Auditing Standards

Administrative Board Macon-Piatt Special Education District Decatur, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements and related notes as listed in the table of contents of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, as of and for the year ended June 30, 2018, and have issued our report thereon dated October 18, 2018, which expressed an adverse opinion because the financial statements were prepared on a regulatory basis of accounting as stated in our report. However, the basic financial statements were found to be fairly stated on the cash basis of accounting, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

In planning and performing our audit of the financial statements, we considered the District'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 District'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 a 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 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 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 the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or compliance. This communication 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.

BKD,LLP

Decatur, Illinois October 18, 2018

# Notes to Financial Statements June 30, 2018

### Note 1: Nature of Operations and Summary of Significant Accounting Policies

### **Component Unit**

Macon-Piatt Special Education District (District) is a component unit of Decatur School District No. 61. The District is established under a joint agreement involving several cooperating school districts. Decatur School District No. 61 administers the District, establishes and approves the District's budget, and has ultimate authority over the District's operations.

### Nature of Operations

Macon-Piatt Special Education District is a joint agreement of the thirteen school districts located in Central Illinois for the purpose of serving students in all disability categories in a variety of educational settings.

### Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds or account group, 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, liabilities, net assets, cash receipts, and cash disbursements. 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 group 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 are accounted for through governmental funds. The financial statements, which focus on the measurement of spending and the determination of changes in financial position rather than upon net income determination, reflect cash-basis accounting.

The Educational 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.

### 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.

# Notes to Financial Statements June 30, 2018

The Agency Fund accounts for assets held by the District as an agent for the students and teachers. This fund is custodial in nature and does not involve the measurement of the results of operations. The financial statements reflect the amounts due to organizations equal to the assets owned.

### General Fixed Assets:

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

### 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 statements of assets, liabilities and net assets arising from cash transactions. 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.

### Fund Balance (Net Positions) Reporting

In accordance with 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 provisions prescribed by the Illinois State Board of Education, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

### Nonspendable Fund Balance

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

# Notes to Financial Statements June 30, 2018

### 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. The District has several revenue sources received within the Educational Fund that falls into these categories.

### 1. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational Fund. At June 30, 2018, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

### 2. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. The District receives money for the Illinois Medical Assistance Program administered by the Illinois Department of Public Aid. The Medicaid dollars are supplemental federal funds required to be used to expand and enhance special education services for students with at-risk disabilities. At June 30, 2018, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$1,407,480. This balance is included in these financial statements as reserved in the Educational Fund.

3. The District receives money from the Department of Rehabilitation Services that must be spent to support the Macon-Piatt Special Education District vocational work-study program. At June 30, 2018, revenues received from this grant exceeded expenditures disbursed resulting in a restricted balance of \$231,041. This balance is included in these financial statements as reserved in the Educational Fund.

### **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 Administrative 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 Administrative 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.

# Notes to Financial Statements June 30, 2018

Employee contracts for services rendered during the school year include provisions for paid vacation days. At June 30, 2018, the total amount of unpaid vacation days for services performed during the fiscal year ended June 30, 2018 amounted to \$37,925. This amount is shown as unreserved.

### **Assigned Fund Balance**

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Administrative Board itself or (b) the finance committee or by the Superintendent when the Administrative Board has delegated the authority to assign amounts to be used for specific purposes.

### Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balance in the Educational Fund.

### Regulatory - Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

### Reconciliation of Fund Balance Reporting

The following table represents fund balance reporting in accordance with the accounting principles generally accepted in the United States of America and under the regulatory basis of accounting utilized in preparation of these financial statements.

Account	ing Principles Gene	<u>erai</u>	ly Accepted	n the	United S	tates (	of Ameri	ca			Regulato	ry l	Basis
Fund	Nonspendable	е	Restricted	Cor	nmitted	Ass	igned	Ur	nassigned	R	eserved	Ur	reserved
Educational	<b>\$</b> —		\$ 1,638,521	\$	37,925	\$	_	\$	2,199,171	\$	1,638,521	\$	2,237,096

### **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.

# Notes to Financial Statements June 30, 2018

### Basis of Accounting

Basis of accounting refers to when receipts and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District maintains its accounting records for all funds and account group on the cash basis under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenue is recorded when cash is received and expenditures are recorded when checks or cash are disbursed. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions (other than proceeds from a bond issue) are recorded as liabilities of a particular fund.

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

### **Budgets and Budgetary Accounting**

The District prepares a budget for the Educational Fund.

The District's budget is prepared so that budgeted receipts and expenditures can be compared to the cash basis of accounting. The budget was passed on August 22, 2017.

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

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

- 1. Prior to August 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
- 3. Prior to September 1, the budget is legally adopted through passage of a resolution.
- 4. The Board of Education is authorized to transfer up to 10 percent of the total budget between items within any fund.
- 5. Formal budgetary integration is employed as a management control device during the year.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

# Notes to Financial Statements June 30, 2018

### Investments

Investment balances, which consist of money market funds or pooled separate accounts, are stated at cost, which approximate fair value. Assets of the different funds are commingled for investment purposes, and interest earnings are prorated back to the various funds when recognized as revenue. The District has adopted a formal written investment and cash management policy.

### General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as current expenditures in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group, except that property and equipment purchased prior to July 1, 1961, is stated at depreciated cost values as determined by expert appraisal. Donated general fixed assets are stated at estimated fair value as of the date of acquisition.

The District maintains a formal capitalization policy and follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report Form includes depreciation of \$21,256 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$2,309,408. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

F-4!---4---1

The estimated useful lives are as follows:

Asset Class	Useful Lives
Buildings and Improvements	50 years
Equipment	5 to 10 years
Transportation Equipment	5 years

# Notes to Financial Statements June 30, 2018

### Note 2: Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	alance y 1, 2017	Ad	ditions	Del	etions		Balance ne 30, 2018
Building and improvements Equipment	\$ 43,068 2,321,734	\$	10,337	\$	<u> </u>	\$	43,068 2,332,071
	\$ <u>2,364,802</u>	\$	10,337	\$		\$_	2,375,139

### Note 3: Common Bank Account

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

Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board. Such overdrafts constitute unauthorized interfund loans since such loans are not authorized by the Board of Education.

### Note 4: Deposits, Investments and Investment Income

### **Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, a governments' deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law allows for deposits in banks, savings banks, savings and loan associations and credit unions. Deposits not collateralized or insured by an agency of the federal government shall not exceed 75 percent of the capital stock and surplus in the case of a bank, 75 percent of the net worth in the case of a savings bank or savings and loan association or 50 percent of the unimpaired capital and surplus in the case of a credit union. Under state law, the District may enter into an agreement requiring collateralization in an amount equal to at least the fair value of funds deposited in excess of federal depository insurance limits.

# Notes to Financial Statements June 30, 2018

At June 30, 2018, the District's deposits were included in a common bank account of Decatur School District No. 61 where all deposits were insured or collateralized.

### Investments

The District is authorized by state statute to invest in obligations of the U.S. Treasury, Agencies and Instrumentalities; commercial paper rated within the three highest classifications by at least two standard rating services; obligations of states and their political subdivisions; savings accounts; certificates of deposit; time deposits; money market mutual funds; credit union shares; the Illinois Funds; and the Illinois School District Liquid Asset Fund Plus.

At June 30, 2018, the District's investments were in the Illinois Funds and the Illinois School District Liquid Asset Fund Plus. The District's investments qualify as an exception to GASB Statement No. 72 as they are recorded at amortized cost and are not placed into the fair value hierarchy.

### Custodial Credit Risk

For an investment, 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. All of the underlying securities for the District's investments at June 30, 2018 are held by the counterparties in the District's name.

### Credit Risk

Credit risk is the risk that an insurer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's deposits with financial institutions are not subject to credit risk rating. Both the Illinois Funds and the Illinois School District Liquid Asset Fund Plus have been rated AAAm by Standard and Poor's. Credit risk exposure and investment guidelines are addressed in the District's investment policy.

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment with a single issuer. The investment policy of the District contains no limitations on the amounts that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the concentration disclosure.

# Notes to Financial Statements June 30, 2018

### Summary of Carrying Values

The carrying values of deposits and investments as of June 30, 2018 are as follows:

	2018
Carrying value Deposits Investments	\$ 246 3,877,271
	\$ <u>3,877,517</u>
Included in the following statement of net position captions  Cash  Investments	\$ 246 3,877,271
	\$ <u>3,877,517</u>
Investment Income	
Investment income for the year ended June 30, 2018 consisted of:	

### **Note 5: Retirement Commitments**

Interest income

As a component unit of Decatur School District No. 61 (DSD No. 61), the District participates in DSD No. 61's retirement plans. The following information generally consists of DSD No. 61 information, with some specific disclosures of the District.

43,577

DSD No. 61 provides pension benefits to its employees under two separate defined benefit plans as discussed below. As discussed in Footnote 1, because DSD No. 61 uses a modified cash basis of accounting for financial reporting purposes, it does not report pension obligations in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 are not presented in the District's financial statements. However, limited footnote under GASB 68 does apply and is provided herein.

# Notes to Financial Statements June 30, 2018

### Illinois Municipal Retirement Fund (IMRF)

### Plan Description

DSD No. 61 contributes to the IMRF Plan, an agent multiple-employer defined benefit pension plan covering substantially all employees. The IMRF Plan is administered by the Illinois Municipal Retirement Fund.

### Benefits Provided

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at <a href="https://www.imrf.org">www.imrf.org</a>.

The employees covered by the Plan at December 31, 2017 are:

Inactive employees or beneficiaries currently receiving	
benefits	660
Inactive employees entitled to but not yet receiving	
benefits	344
Active employees	560
	1.564

### **Contributions**

As set by statute, DSD No. 61 regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. DSD No. 61's annual required contribution rate for calendar year 2016 was 12.11 percent. DSD No. 61 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.

For the year ended December 31, 2017, employees contributed \$900,411 and DSD No. 61 contributed \$2,623,430 to the IMRF Plan. DSD No. 61 recognized \$2,622,591 in expenses under the modified cash basis for the year ended June 30, 2018.

# Notes to Financial Statements June 30, 2018

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

### Plan Description

DSD No. 61 participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined-benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publically available financial report that can be obtained at <a href="http://trsil.org">http://trsil.org</a>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675.

### Benefits Provided

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

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

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

# Notes to Financial Statements June 30, 2018

### **Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2018, the 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 District, and the District recognized revenue and expenditures of \$3,609,402 in pension contributions from the State of Illinois.

**2.2 formula contributions.** Employers contribute .58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. DSD No. 61's contributions for the year ended June 30, 2018 were \$247,480 and are deferred outflows because they were paid after the June 30, 2017 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by DSD No. 61, there is a statutory requirement for DSD No. 61 to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, DSD No. 61 salaries totaling \$2,378,570 were paid from federal and special trust funds that required employer contributions of \$240,236.

# Notes to Financial Statements June 30, 2018

**District Retirement Cost Contributions.** Under GASB Statement No. 68, contributions that a District is required to pay because of a TRS member retiring are categorized as specific liability payments. DSD No. 61 is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, there were no District 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, 2018, DSD No. 61 paid \$12,017 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.

### Note 6: Contingencies

The District has received funding from state and federal grants in the current and prior years which is subject to audit and approval by the granting agencies. The Board of Education believes any adjustments that may arise from these audits will be insignificant to District operations.

### Note 7: Loss Exposure

Significant losses are covered by commercial insurance or memberships in insurance pools for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2018, there were no significant reductions in coverage. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### Note 8: Postemployment Benefit Plans

The District provides postemployment benefits other than pensions (OPEB) to its retirees under two separate defined benefit OPEB plans as discussed below. As discussed in Footnote 1, because the District uses a modified cash basis of accounting for financial reporting purposes, it does not report items related to OPEB, except for OPEB expense, in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions do not apply to the District. However, limited footnote disclosure is required under GASB 75, which was adopted by the District for the year ended June 30, 2018, and is provided herein.

# Notes to Financial Statements June 30, 2018

### Retiree Healthcare Plan

### **Plan Description**

The District's eligible retirees and their spouses can participate in the District's group healthcare plan which is a single-employer defined benefit other postemployment benefit (OPEB) plan (the OPEB Plan) covering substantially all employees. The OPEB Plan is administered by a board of trustees. The OPEB Plan is not administered under a qualified trust and there are no employer contributions or OPEB plan assets. Benefit provisions are contained in the agreement between the Mt. Zion Federation of Teachers and the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

### **Benefits Provided**

The OPEB Plan provides healthcare benefits to eligible retirees and their spouses through the age of 65. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the retiree. For the year ended June 30, 2018, the District recognized OPEB expense related to this plan of \$95,627.

The employees covered by the benefit terms at June 30, 2018 are:

	2018
Inactive employees or beneficiaries currently receiving benefit payments	27
Inactive employees entitled to but not yet receiving benefits	_
Active employees	450
	<u>477</u>

During the year ended June 30, 2018, the employer contributions and benefit payments are related to the increase in active premiums due to the presence of retirees in the determination of the blended retiree/active premiums and totaled \$221,198.

# Notes to Financial Statements June 30, 2018

### Teacher Health Insurance Security Fund

### **Plan Description**

The Teacher Retirement Insurance Program of Illinois (TRIP or Plan) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILSC 375/6.5) which establishes the eligibility and benefit provisions of the plan.

Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, defines special funding situations as circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria set forth in GASB 75 and either (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a nonemployer contributing entity and the plan is deemed to have a special funding situation.

### **Benefits Provided**

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50 percent or 75 percent, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100 percent of the cost of coverage.

A summary of the postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706.

# Notes to Financial Statements June 30, 2018

### **Contributions**

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 1.12 percent of salary and for every employer of a teacher to contribute an amount equal to .84 percent of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 52.129759 percent. The state of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$70,665 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .88 percent or \$52,699 for the year ended June 30, 2018.

The OPEB plan contributions for the two plans were \$123,364 for the teacher health insurance plan and \$221,198 for the retiree healthcare plan.

### Note 9: Current Economic Conditions

The current economic environment presents school districts with unprecedented circumstances and challenges, which in some cases have resulted in large declines in the fair value of investments and other assets, declines in governmental support, grant revenue and tax revenue, constraints on liquidity and difficulty obtaining financing. The financial statements have been prepared using values and information currently available to the District.

Current economic conditions have made it difficult for many districts. A significant decline in governmental support, grant revenue and tax revenue could have an adverse impact on the District's future operating results.

In addition, given the volatility of current economic conditions, the values of assets and liabilities recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the District's ability to maintain sufficient liquidity.



# Student Activity Funds Statement of Cash Receipts and Disbursements Year Ended June 30, 2018

	lance 1, 2017		Receipts	Disbursem	ents	ance 30, 2018
Jan Little Memorial Decatur Public Schools	\$ 309	\$	175	\$	_	\$ 484
Foundation Karen Rhodes Memorial	 121 468	_	1,000 4	····	177	 944 472
	\$ 898	\$_	1,179	\$	<u>177</u>	\$ 1,900
Cash deposited in Hickory Point Bank & Trust Investments	\$ 161 737					\$ 246 1,654
Total, as above	\$ 898					\$ 1,900

### **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.

stateme  2. One or mo  3. One or mo  4. One or mo  5. Restricted  6. One or mo  7. One or mo  8. Corporate is Sharing  9. One or mo  5/10-22  10. One or mo  11. One or mo  12. Substantial  13. The Chart of ISBE rule  14. At least one  Budget (f	the school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested ents pursuant to the <i>Illinois Government Ethics Act. [5 ILCS 420/4A-101]</i> ore custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]</i> .  ore custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code [105 ILCS 5/10-20.21]</i> .  ore violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted <i>[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]</i> .  funds were commingled in the accounting records or used for other than the purpose for which they were restricted.  ore short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Act [30 ILCS 115/12]</i> .  ore interfund loans were made in non-conformity with the applicable authorizing statutory authorization per <i>Illinois School Code [105 ILCS 115/12]</i> .  ore interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]</i> .  ore permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois Code [105 ILCS 5/17-2A]</i> .  It, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by es pursuant to Illinois School Code <i>[105 ILCS 5/2-3.27; 2-3.28]</i> .  e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form
2. One or mo 3. One or mo 4. One or mo 5. Restricted 6. One or mo 7. One or mo 8. Corporate Sharing 9. One or mo 5/10-22 10. One or mo 11. One or mo School C 12. Substantial 13. The Chart of ISBE rule 14. At least one Budget (f	are custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2;10-20.19;19-6].  The contracts were executed or purchases made contrary to the provisions of the illinois School Code [105 ILCS 5/10-20.21].  The 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.].  The funds were commingled in the accounting records or used for other than the purpose for which they were restricted.  The short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  The long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  The short-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  The short-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without the liminois State Revenue  Act [30 ILCS 115/12].  The province made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 115/12].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/10-22.33, 20-4, 20-5].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/reg
3. One or mod 4. One or mod 5. Restricted 6. One or mod 7. One or mod 8. Corporate in Sharing 9. One or mod 5/10-22 10. One or mod 11. One or mod 12. Substantial 13. The Chart of ISBE rule 14. At least one Budget (1)	ore contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].  ore 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.].  funds were commingled in the accounting records or used for other than the purpose for which they were restricted.  ore short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  The interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 113, 20-4 and 20-5].  The interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  And the permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  And the permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  And the permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  And the permanent transfers were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois Code [105 ILCS 5/17-2A].  And the permanent transfers were made in non-conformity with the applicable authoriz
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6. One or mod 7. One or mod 8. Corporate Sharing 9. One or mod 5/10-22 10. One or mod 11. One or mod School C 12. Substantial 13. The Chart of ISBE rule 14. At least one Budget (I	are short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  Act [30 ILCS 115/12].  Act interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 1.33, 20-4 and 20-5].  Act interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  Active permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  And Inc. School Code [105 ILCS 5/17-2A].  And of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by es pursuant to illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  Be of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
7. One or more sharing.  9. One or more 5/10-22  10. One or more school C  12. Substantial  13. The Chart of ISBE rule  14. At least one Budget (I	Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois School Code [105 ILCS 5/10-12].  Act [30 ILCS 115/12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to illinois School Code [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to illinois School Code [105 ILCS 5/10-12].  Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  Personal Property Replacement Tax monies were deposited and accounting records does not conform to the minimum requirements imposed by the spursuant to illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  Personal Property Replacement Tax monies were deposited in non-conformity with the applicable authorizing st
8. Corporate Sharing 9. One or moi 5/10-22 10. One or moi School C 12. Substantial 13. The Chart of ISBE rule 14. At least one Budget (I	Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue  Act [30 ILCS 115/12].  Act interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 1.33, 20-4 and 20-5].  Active interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  Active permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  Active permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Active permanent misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
5/10-22.  10. One or more School Company of the Chart of ISBE rule 14. At least one Budget (I	2.33, 20-4 and 20-5].  The interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  I, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  If or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  If or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  The permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].
11. One or more School Control of School Control of School Control of School	ore permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  I, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by es pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
11. One or more School Control of School Control of School Control of School Control of School o	ore permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois Code [105 ILCS 5/17-2A].  I, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.  Of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by es pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
13. The Chart of ISBE rule  14. At least one Budget (F	of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by es pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].  e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
ISBE rule  14. At least one  Budget (I	es pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]. e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
14. At least one Budget (I	e of the following forms was filed with ISBE late: The FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
Budget (I	
PART B - FINANCIAL	ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
	DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/1A-8].
	t has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in
	tion of current year taxes are still outstanding, as authorized by Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27].
16. The district	thas issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid
p	tes or tax anticipation warrants and revenue anticipation notes.
	thas issued school or teacher orders for wages as permitted in Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding
	or this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
	has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances and salances and segment for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.
PART C - OTHER ISSU	J <u>ES</u>
19. Student Act	tivity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
	ther than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Federal Stin	mulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, nation must be provided.
22. Check this b	box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: (Ex: 00/00/0000)
and the same of th	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 ch	eck and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) 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 FY2018, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

Account Name	3110	3500	3510	3100	3105	Total
Deferred Revenues (490)	NY STATE OF THE ST			AND DESCRIPTION OF THE PARTY OF		No.
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						
Total						
Total Control of the		in the same of				

 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, 3120-Sp Ed Regular Orphanage Individual, 3950-Regual Orphans & Foster Children)

### **PART E - QUALIFICATIONS OF AUDITING FIRM**

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

Comments Applicable to the Auditor's Questionnaire:	
מון חעם	
BKD, LLP  Name of Audit Firm (print)	
, and a second printy	
The undersigned affirms that this audit was conducted by a qualified auditing firm and in a	cordance 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.	
BKD UP	is links in
Signature	10/13/2018
g	піні/ии/уууу
Note: A PDE with signature is accontable for this page. Enter the leasting an aircraft.	Harris BBEL O ALL DO MALE

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	Α	В	С	D	E	F	G	Н	П	J	ΙκΙ	1		М
		138				EINAN	CIAL D	ROFILE INFORMATION	<u> </u>	877	,,			171
1 2						FIVAN	LIAL FI	NOFILE INFORMATION						
3	Regu	ired	to he	completed for School D	ictric	te only								
4	negu	ircu	LU DE I	Completed for School D	istric	ts only.								
5	A.	Ta	x Rate	s (Enter the tax rate - ex:	.0150	) for \$1.50)								
6														
7				Tax Year <u>2017</u>		Equalized A	ssesse	d Valuation (EAV):						
8														
9				Educational		Operations & Maintenance		Transportation		<b>Combined Total</b>		<b>Working Cash</b>		
10	Ra	te(s)	;		+	Wildlift Clianice	1 +		= 1	0.000000				
	_				1		4			0.00000				
13 14	B.	Re	sults o	of Operations *										
14						Disbursements/								
15				Receipts/Revenues		Expenditures		Excess/ (Deficiency)		<b>Fund Balance</b>				
16				22,036,922		21,474,264	1	562,658		3,875,617				
17		*	The r	umbers shown are the su	m of	entries on Pages 7 & 8,	lines 8,		ucatio	nal, Operations & Main	tenand	ce,		
18				portation and Working Ca										
19 20	C.	C.L.												
21	<b>L.</b>	Sno	oπ-Te	rm Debt **  CPPRT Notes		TAWs		TAN-						
22				O O	+ [	O O	1	TANS	+	TO/EMP. Orders	+	GSA Certificates	_	
23				Other		Total	3	· ·	T .	U	T .		0	+
24				Other	_ [	O								
25 21		**	The n	umbers shown are the su	m of		J							
28	_													
29	D.		_	m Debt applicable box for long-te	arm d	eht allowance hy type c	e diceri	~ <del>+</del>						
30		Circ	or ore	applicable box for long-te	u	ent allowance by type c	n uisu i	CL.						
31			a.	6.9% for elementary and	d high	school districts,		Enter x in a.or b.						
32			b.	13.8% for unit districts.										
34		Lor	a Tor	m Debt Outstanding:										
35		LOI	ig-1ci	in Debt Outstanding.										
36			c.	Long-Term Debt (Princip	al on	ily)	Acct							
37				Outstanding:		••••	511	0						
<del>30</del>	E.	Ma	terial	Impact on Financial Po	ncitio	·n								
41				le, check any of the follow			aterial	impact on the entity's fin	ancial	nosition during future	renorti	ing periods		
42				ets as needed explaining				, , , , , , , , , , , , , , , , , , , ,		promote de la gradate l	оро. с.	ng periods.		
44			Pe	ending Litigation										
45			1	aterial Decrease in EAV										1000
46			М	aterial Increase/Decrease	in En	rollment								
47			Ac	lverse Arbitration Ruling										
48			Pa	ssage of Referendum										
49			Та	xes Filed Under Protest										
50			De	cisions By Local Board of	Revie	w or Illinois Property Ta	ах Арр	eal Board (PTAB)						
51			01	her Ongoing Concerns (De	escrib	e & Itemize)								
53		Con	ments	:										
54										***************************************		***************************************		
55													11111	Control of the contro
56													***************************************	
57														
58		Ĺ		***************************************				***************************************						
60														
61														

2 6 4 5								
<del></del>			ESTIMATED FINANCIAL PROFILE SUMMARY (Go to the following website for reference to the Financial Profile)	<b>UMMARY</b> ne Financial Profile)				
_			https://www.isbe.net/Pages/School-District-Financial-Profile.aspx	ıcial-Profile.aspx				
_	District Name:	Macon-Piatt Special Education District						
_ •	District Code: County Name:	39-055-0610-61 Macon-Platt						
 	Fund Balance to Revenue Ratio:	nue Ratio:		Total	Ratio		Score	m
	Total Sum of Fund Balance	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & 181)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	3,875,617.00	7.00 0.176		Weight	0.35
_	Total Sum of Direct Reven	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	22,036,922.00	2.00	>	Value	1.05
4 4	Less: Operating Debt P	Less: Operating Debt Medged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		0.00			
,	Excudent C.D37, C.D0.	T, C.Dos, C.Dos and C.D/s)						
7	Expenditures to Revenue Ratio:	nue Ratio:		Total			Score	4
	iotal sum of Direct Expen	lotal Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	21,474,264.00	4.00 0.974	74 Adjustment	ment	0
<u> </u>	Total Sum of Direct Reven	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	22,036,922.00	2.00	*	Weight	0.35
	Less: Operating Debt P	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		0.00			
	(Excluding C:D57, C:D61 Possible Adjustment:	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ssible Adjustment:				0	Value	1.40
m	Davs Cash on Hand:			Total	C		0.000	r
_	Total Sum of Cash & Inves	Total Sum of Cash & Investments (P5. Cell C4. D4. F4. I4 & C5. D5. F5 & I5)	Funds 10, 20 40 & 70	3 875 617 00		_	Weight	2 0
72 1	Total Sum of Direct Expen	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Funds 10, 20, 40 divided by 360	59.650.73			Value	0.10
					1	•	9	07:0
_	ercent of Short-Term B	4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent		Score	#DIV/0i
	Tax Anticipation Warrants	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40		0.00 #DIV/0I		Weight	0.10
3 3 3 3	EAV x 85% x Combined Ta	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates				Value	#DIN/OI
	ercent of Long-Term Do	5. Percent of Long-Term Debt Margin Remaining:		Total	Percent		Score	#VALLIE!
_	Long-Term Debt Outstanding (P3, Cell H37)	ding (P3, Cell H37)			0:00 #VALUE!		Weight	0.10
	Total Long-Term Debt Allowed (P3, Cell H31)	owed (P3, Cell H31)		Enter x in a.or b.			Value	#VALUE!
38					-	Total Profile Score:	Score:	* i0/\lq#
98								•
				Estim	Estimated 2019 Financial Profile Designation:	<b>Profile Desig</b>	nation:	#DIV/0!
38								
66 04 14				* Total Profile Score m Information, page 3	Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score	provided on the dated categorica	: Financial Profile al payments. Fin	al score
42				Will be calculated by 156E.	ISBE.			

# BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2018

	A	8	ပ	۵	ш	ц		ī		-	3
ŀ			(10)	100)	(30)	(40)		103)		ا ا	<u>ا</u>
	ASSETS				6	(o.)	(30) Municipal	(00)	(o <sub>V</sub> )	( <u>90</u> )	(96)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)							SHARE			
4	Cash (Accounts 111 through 115) <sup>1</sup>										
5	Investments	120	3,875,617								
9	Taxes Receivable	130									
_	Interfund Receivables	140									
8	intergovernmental Accounts Receivable	150									
6	Other Receivables	160									
9		170									
+	_	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		3,875,617	0	0	0	0	0	0	0	c
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210					A CONTRACTOR OF THE PARTY OF TH				TOTAL STATE OF THE PARTY.
16	_	97.0									
12	_	27 E									
18	٠	240									10000000000000000000000000000000000000
19	+	5 5									
8	1	760									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	320									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
8	Salaries & Benefits Payable	470					Anti-color control for the control of the color of the co				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
发	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
ဗ္တ	Long-Term Debt Payable (General Obligation, Revenue, Other)	511		Control of the Contro	THE RESERVE OF THE PARTY OF THE		STATE OF THE PERSON NAMED IN			The Party of the P	一世の 民国 田田田
37	Total Long-Term Liabilities	WHI									
88	Reserved Fund Balance	714	1,638,521								
ဓ္ဌ	Unreserved Fund Balance	730	2,237,096								
용	Investment in General Fixed Assets		THE REAL PROPERTY.		A District Control of						いるとなっては
₹	Total Liabilities and Fund Balance		3,875,617	0	0	0	0	0	0	0	0

# BASIC FINANCIAL STATEMENTS STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS STATEMENT OF POSITION AS OF JUNE 30, 2018

1	<b>C</b>	0	7	Σ	2
- 1	ASSETS			Account	Account Groups
2	(Enter Whole Dollars)	Acct.#	Agency Fund	General Fixed Assets	General Long-Term Debt
60	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1		246		
2	Investments	120	1,654		
9	Taxes Receivable	130			
	Interfund Receivables	140			
œ	Intergovernmental Accounts Receivable	150			
6	Other Receivables	160			
유	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		1,900		
4	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Puel	220			
1. "	Building & Building Improvements	230		43.068	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		7 332 071	
2	Construction in Progress	750			
77	Amount Available in Debt Service Funds	340		のあるとのは日本	
22	Amount to be Provided for Payment on Long-Term Debt	320			0
23	Total Capital Assets			2,375,139	0
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
-	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
ဓ္က	Salaries & Benefits Payable	470			
ह	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
83	Due to Activity Fund Organizations	493	1.900		
섫	Total Current Liabilities		1,900		
35	LONG-TERM LIABILITIES (500)				
ဗ္က	Long-Term Debt Payable (General Obligation, Revenue, Other)	511	The Second second		0
37	Total Long-Term Liabilities				0
88	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
용	Investment in General Fixed Assets			2,375,139	
7			000 7	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018

	1000	20	ر	0	יי	_	<u>უ</u>	_		-	_
-		-	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
Description (Enter Whole Dollars)	4	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3 RECEIPTS/REVENUES											
4 LOCAL SOURCES		1000	12,356,818	Ü	0	0	0	0	0	0	C
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000	4,283,648	J		0	0			THE RESERVE	10000000000000000000000000000000000000
6 STATE SOURCES		3000	2,733,407	0		0	0	C	C	c	C
7 FEDERAL SOURCES		4000	2,663,049		0	0	C	0 0	• •		
8 Total Direct Receipts/Revenues		H	22,036,922			0	0	0	0		
9 Receipts/Revenues for "On Behalf" Payments 2		3998	858.257						THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED		
10 Total Receipts/Revenues			22,895,179	0	0	0	C	c		c	
11 DISBURSEMENTS/EXPENDITURES											
12 Instruction		1000	11 472 650		No. of the second second		(		o section and a section		TO CONTRACTOR OF THE PARTY OF T
13 Support Services		2000	E 241 252				0			A STREET STREET	
		2000	3,341,432	0 (		0	0	0		0	0
			125,034			0					
		200	4,535,328			0	0	0		0	0
37		2000	0			0				0	0
- 1		1	21,474,264		0	0		0		0	0
Disbursements/Expenditures for "On Behalf" Payments		4180	858,257	0		0	0	0		0	0
		1	22,332,521	0		0	0	0		0	0
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	Disbursements/Expenditures		562,658	0		0	0	0	0	0	0
21 OTHER SOURCES/USES OF FUNDS											
22 OTHER SOURCES OF FUNDS (7000)											TO COMPANY OF
4114											
4	7	7110		The section of the se							
4	7	7110									
Transfer of Working Cash Fund Interest		7120			STATE OF STREET		The second secon				
200 Tennefor of interest		001/								Total Comment	
	,	7150	THE REAL PROPERTY.		TO SECURE AND ADDRESS OF THE PARTY OF THE PA				THE SECTION OF THE PERSON OF T	Water Transfer	The second secon
		7160									
1		7170			A STANFACTOR						
31 Fund 5											
32 SALE OF BONDS (7200)											
Principal on Bonds Sold	7	7210									
34 Premium on Bonds Sold	7	7220									
35 Accrued Interest on Bonds Sold	7	7230									
36 Sale or Compensation for Fixed Assets	7	7300	0								
		7400			0			日本の名は日本である			
+		7500			0						
+		0092			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		00//			0						
12 ISBE Loan Proceeds		7900		TOTAL OF THE PARTY				0			
Other Sources Not Classified Elsewhere	7	7990									
44 Total Other Sources of Funds			0	0	0	0	0	C	0	C	-
							,		,		

# BASIC FINANCIAL STATEMENT STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2018

I	A	2	С	מ	F	_	9	I	_	-,	~
_		-	(10)	(20)	(30)	(AD)	(5)	103)	1047	1000	100
i -	Description				Ī	Ì	Municipal	8	(8)	(A)	(g)
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)					HORE CO. ST. ST. ST. ST. ST. ST. ST. ST. ST. ST	STATE OF STATE		STATE OF STATE		THE DIST
47	Abolishment or Abatement of the Working Cash Fund 12	8110									
48		8120			1. 图 4. 图 2.						
49		8130							DESCRIPTION OF THE PROPERTY OF		
50		8140									
51	Transfer from Capital Project Fund to O&M Fund	8150		THE PERSON NAMED IN	THE RESIDENCE OF THE PARTY OF T		Scount Indian selection	0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									
1 -	_										0
53	- 11	8170									(
54	_	8410									THE PROPERTY OF
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
26	Other Revenues Piedged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520					为 1000 1000 1000 1000 1000 1000 1000 10				
9	Other Revenues Piedged to Pay Interest on Capital Leases	8230									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
ន	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
2	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay interest on Revenue Bonds	8720									
88	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
8	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
8	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	0668									
92	Total Other Uses of Funds		0	0	0	O	O	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		562,658	0	0	0	O	0	O	C	C
79	Fund Balances - July 1, 2017		3,312,959								
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
8	Fund Balances - June 30, 2018		3,875,617	0	0	0	0	0	0	0	0
ĺ							The same of the sa				

	A	В	U	٥	4	L	[	I		-	7
1			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(8)	(8)
	Decription (Enter Whole Dollare)						Municipal			(3)	R
7	leasing angua langal room di room	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100					THE STATE OF THE S				
ည	Designated Purposes Levies (1110-1120) 7										
9	Leasing Purposes Levy	1130							Wild of the Sanday		
-	Special Education Purposes Levy	1140									
00	FICA/Medicare Only Purposes Levies	1150									
, e	Summer School Purposes Levy	1170						CONTRACTOR OF THE PARTY.			
=	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		0	0	0	0	0	0	0	0	0
13	2	1200		THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW			A THE RESIDENCE OF THE PARTY OF		DESTRUCTION OF THE PROPERTY OF	DESCRIPTION OF STREET	THE RESIDENCE
14		1210								A STATE OF S	
15		1220									
16	Corporate Personal Property Replacement Taxes	1230									
12	- 10	1290									
2	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	титом	1300		たけ の の 日本 は で の の の の の の の の の の の の の の の の の の	が かんだい ないのか はい		THE REAL PROPERTY.		THE PERSON NAMED IN		1000000000000000000000000000000000000
20	Regular - Tuition from Pupils or Parents (in State)	1311									
7	Regular - Tuitlon from Other Districts (in State)	1312									
22	Regular - Tuition from Other Sources (in State)	1313									
23	Regular - Tultion from Other Sources (Out of State)	1314									
4 2	Summer Sch - Tuittion from Pupils or Parents (in State)	1321									
Q g	Summer Sch - Tuttion from Other Districts (in State)	1322									
9 2	Summer Sch - Luttion from Other Sources (in State)	1323		· 一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个一个							
786	Summer Sch - Luttion from Other Sources (Out of State)  CTE - Tuiting from Bunils or Became (In Sector)	1324									
29	CTE - Tuttion from Other Districts (in State)	1332									
စ္က	CTE - Tuitlon from Other Sources (in State)	1333					の対からなる				
31	CTE - Tuitlon from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
ကျ	_	1342	12,228,365								
34	- 11	1343									
SS SS	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tultion from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (in State)	1353									
33	Adult - Tultion from Other Sources (Out of State)	1354									
<del>8</del>	Total Tuition		12,228,365								
4	<b>E</b> )	1400									
24 6	Regular - Transp Fees from Pupils or Parents (in State)	1411									
3		1413	N. C.							N.	
45		1415			· · · · · · · · · · · · · · · · · · ·						
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (in State)	1421									
\$	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
3	Summer Sch - Iransp. Fees from Other Sources (Out of State)	1424									
ر د	CTE. Transp Fees from Pupils or Parents (in State)	1431	7								
2 6	C.I.E Transp Fees from Other Sources (in State)	1433									
2	CTE - Transp Fees from Other Sources (Out of State)	1434									
22	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
26		1442			温が対対の						

			1001							>	_
Secure of the control of control		-	(10)	(20)	(30)	(40)	(20)	(09)	(20)	(8)	(06)
Second Let   Transp Feet from Othe Scores (Lot State)   Act 2   Educational Maintenance   Act 2   Educational Maintenance   Act 2   Educational Maintenance   Act 2   Educational Maintenance   Act 2   Act	Description (see such as a						Municipal				
Security (1)         14.4         Accounty (1)         14.4         Accounty (1)         Accounty (1)         Accounty (1)         Accounty (1)         Accounts (1)         Accounty (1) <th< th=""><th>Description (the whole boliars)</th><th></th><th>lucational</th><th>Operations &amp; Maintenance</th><th>Debt Services</th><th>Transportation</th><th>Retirement/ Social</th><th>Capital Projects</th><th>Working Cash</th><th>Tort</th><th>Fire Prevention &amp;</th></th<>	Description (the whole boliars)		lucational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
Admit - Trang Feed from Other Scarce (Lot of Stand)         1444           Admit - Trang Feed from Other Scarce (Lot of Stand)         1452           Admit - Trang Feed from Other Scarce (Lot of Stand)         1453           Admit - Trang Feed from Other Scarce (Lot of Stand)         1453           Admit - Trang Feed from Other Scarce (Lot of Stand)         1550         48,577         0         0           Admit - Trang Feed from Other Scarce (Lot of Stand)         1500         48,577         0         0         0           Admit - Trang Feed from Other Scarce (Lot of Stand)         1500         48,577         0         0         0           Cond Trangendation Feed and Invasion of Contract (Lot of Stand)         1500         48,577         0         0         0           Cond Trangendation Feed and Invasion of Contract (Lot of Stand)         1500         48,577         0         0         0           Seate to Pupils - Lot (Contract & Remark)         1510         0         0         0         0         0           Seate to Pupils - Lot (Contract & Remark)         1510         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <td>ransp Fees from Other Sources (in State)</td> <td>1443</td> <td>THE STATE OF THE S</td> <td>CASS CONTRACTOR</td> <td></td> <td></td> <td>Security</td> <td>との一方面のは7年間の日から</td> <td>CALCASS SEE SEE MANUAL CO.</td> <td></td> <td>Anguer</td>	ransp Fees from Other Sources (in State)	1443	THE STATE OF THE S	CASS CONTRACTOR			Security	との一方面のは7年間の日から	CALCASS SEE SEE MANUAL CO.		Anguer
Addi. Timory Feet Bron Other Journal, 1814 1814 1814 1814 1814 1814 1814 181	Transp Fees from Other Sources (Out of State)	1444									
Adult. Trang-yee for for the Other Counce (in State)  Adult. Trang-yee for for Other Source (in State)  Loud Frang-yee for for the State)  Loud Frang-yee for State  Loud Frang-yee for St	p Fees from Pupils or Parents (In State)	1451									
Adult. Transp Feed from Other Sources (In State)  Adult. Transp Feed from Other Sources  Adult. Transp Feed from Other Sources  Adult. Transp Feed from Other Sources  Adult. Adul	p Fees from Other Districts (in State)	1452									
Adult Francis (cell from Other Sources) (Cell Medical Peter)         1554         Adult Francis (cell from Other Sources) (Other Sources)         1550         43,577         0 <th< td=""><td>p Fees from Other Sources (In State)</td><td>1453</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	p Fees from Other Sources (In State)	1453									
Application of the performance   1500   43,577   1500	p Fees from Other Sources (Out of State)	1454									
Section State of Intercher and Intercher a	ortation Fees					0					
Interest to metaments   150   45,577   0   0   0	INVESTMENTS	1500									
Total Enrique on Investments   1300   143577   100	ivestments	1510	43,577								
State to Payle   Lunch	on sale of investments	1520									
Sales to Pupils - Luch   Sales to Pupils - Readrast   Sales to Pupils - Readrast   Sales to Pupils - Chier (Describe & Itemize)   1613   1620	ts on investments	The state of the s	43,577	0	0	0	0	0	0	0	0
Sales to Pupils - Lunch         1611           Sales to Pupils - Lunch         1612           Sales to Pupils - A le Carte         1613           Sales to Pupils - A le Carte         1620           Sales to Pupils - A le Carte         1620           Sales to Pupils - A le Carte         1620           Sales to Adults         1620           Total Food Service         1700           Admissions - Athelic         1711           Admissions - Athelic         1711           Admissions - Athelic         1720           Rena District/School Activity Revenue (Describe & Itemize)         1730           Book Store Sales         1730           Cother District/School Activity Revenue (Describe & Itemize)         1730           Rentals - Regular Textbooks         1813           Rentals - Regular Textbooks         1813           Rentals - Adult/Continuing Education Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1823           Sales - Summer School Textbooks         1823           Sales - Summer School Textbooks         1823           Sales - Summer School Textbooks         1823           Onther Describe & Itemize)         1823           Other Describe & Itemize)         1823	· · · · · · · · · · · · · · · · · · ·	1600	CONTROL SOL		· · · · · · · · · · · · · · · · · · ·					STATE STATE	
Sales to Pupils - Breakhast         1512           Sales to Pupils - Cheer (Describe & Hemize)         1513           Sales to Pupils - Cheer (Describe & Hemize)         1524           Sales to Pupils - Cheer (Describe & Hemize)         1520           Other Food Sarvice         1520           DSTRACK/SCHOOL ACTUATY INCOME         1770           Admissions - Akheit         1770           Admissions - Akheit         1770           Admissions - Akheit         1770           Recent Sales         1770           Book Store Sales         1770           Rentals - Cherr (Describe & Hemize)         1770           Remails - Cherr (Describe & Hemize)         1813           Remails - Cherr (Describe & Hemize)         1823           Remails - Cherr (Describe & Hemize)         1823           Sales - Adult/Continuing Education Featbooks         1823           Rentals - Cherr (Describe & Hemize)         1823           Sales - Adult/Continuing Education Featbooks         1823           Sales - Adult/Continuing Education Featbooks         1823           Rentals - Cherr (Describe & Hemize)         1823           Cother (Describe & Hemize)         1820           Sales - Cherr (Describe & Hemize)         1820           Contributions and Donations from Phy	ls - Lunch	1611									
Sales to Pupils. A la Carte         1613           Sales to Pupils. A la Carte         1614           Sales to Pupils. A la Carte         1614           Sales to Adults         1620           Other Food Service (Describe & Itemize)         1701           Total Food Service (Describe & Itemize)         1771           Admissions - Athletic         1771           Admissions - Other (Describe & Itemize)         1779           Book Store Sales         1720           Book Store Sales         1779           Other District/School Activity Revenue (Describe & Itemize)         1730           Rentals - Regular Testbook         1813           Rentals - Regular Testbook         1813           Rentals - Summer School Textbooks         1823           Rentals - Summer School Textbooks         1823           Sales - Regular Textbooks         1823           Sales - Regular Textbooks         1823           Sales - Summer School Textbook         1823           Sales - Summer School Textbook Income         1920           Onter (Describe & Itemize)         1920	is - Breakfast	1612					4				
Sales to Adulty Contributions & Remize    1514	Is-A la Carte	1613	2,00								
Charles   Contributions and Donations from Private Sources   1920   15	Is - Other (Describe & Remize)	1614									
Total Food Service (Describe & Itemize)   1500   1700	2	1620									
Admissions - Athletic	ervice (Describe & Itemize)	1690									
Admissions - Athletic	PINICE		0			1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の					
Admissions - Athlietic         1713           Admissions - Other (Describe & temize)         1719           Feas         1720           Book Store Sales         1730           Other District/School Activity Revenue (Describe & temize)         1730           TOTAI DISTRICT/School Activity Revenue (Describe & temize)         1800           TOTAI DISTRICT/School Activity Revenue (Describe & temize)         1811           Rentals - Regular Textbook         1811           Rentals - Regular Textbook         1812           Rentals - Charl (Describe & temize)         1813           Rentals - Charl (Describe & temize)         1822           Sales - Sales - Adult/Continuing Education Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1823           Contributions and Donations from Private Sources         1930           Services Provided Other Districts         1940 <td>OL ACTIVITY INCOME</td> <td>1700</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OL ACTIVITY INCOME	1700									
Pees	Athletic	1711									
Deck Stone Sales	Other (Describe & Itemize)	1719									
Total District/School Activity Revenue (Describe & Itemize)   1750   1	ali	1720									
Total District/School Activity Income   1800   1811   1811   1811   1811   1811   1811   1811   1811   1811   1811   1811   1811   1811   1812   1812   1813   1813   1813   1813   1813   1814   1814   1815   18	/School Activity Revenue (Describe & Itemize)	1790									
Rentals - Regular Textbooks	School Activity Income		0	0							
Rentals - Regular Textbooks         1811           Rentals - Summer School Textbooks         1812           Rentals - Adult/Continuing Education Textbooks         1813           Rentals - Other (Describe & Itemize)         1813           Sales - Regular Textbooks         1821           Sales - Regular Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1823           Other (Describe & Itemize)         1829           Other (Describe & Itemize)         1829           Other (Describe & Itemize)         1829           Contributions and Donations from Private Sources         1910           Contributions and Donations from Private Sources         1930           Services Provided Other Districts         1940           Refund of Prior Years Expenditures         1950           Payments of Surplus Moneys from TIF Districts         1960	DAME.	1800									
Rentals - Summer School Textbooks         1812           Rentals - Adult/Continuing Education Textbooks         1813           Rentals - Adult/Continuing Education Textbooks         1819           Sales - Regular Textbooks         1821           Sales - Regular Textbooks         1822           Sales - Summer School Textbooks         1823           Sales - Adult/Continuing Education Textbooks         1823           Other (Describe & Itemize)         1829           Other (Describe & Itemize)         1890           Total Textbook Income         1900           Ontributions and Donations from Private Sources         1910           Contributions and Donations from Private Sources         1930           Services Provided Other Districts         1940           Refund of Prior Years Expenditures         1950           Payments of Surplus Monels from ITE Districts         1960	ular Textbooks	1811	100								
Rentals - Adult/Continuing Education Textbooks that services the feath of the feath	nmer School Textbooks	1812									
Sales - Regular Textbooks         1819           Sales - Regular Textbooks         1821           Sales - Regular Textbooks         1822           Sales - Summer School Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1823           Other (Describe & Itemize)         1829           Other (Describe & Itemize)         1890           Total Textbook Income         1890           OTHER REVENUE FROM LOCAL SOURCES         1910           Rentals         1920           Contributions and Donations from Private Sources         1930           Services Provided Other Districts         1930           Services Provided Other Districts         1950           Refund of Prior Years Expenditures         1950           Payments of Surplus Moneys from TIF Districts         1960	tt/Continuing Education Textbooks	1813	100			1000000000000000000000000000000000000					
Sales - Regular Textbooks         1821           Sales - Summer School Textbooks         1822           Sales - Summer School Textbooks         1822           Sales - Adult/Continuing Education Textbooks         1823           Sales - Other (Describe & Itemize)         1829           Other (Describe & Itemize)         1890           Total Textbook Income         1890           Omtex Revenue FROM LOCAL SOURCES         1910           Rentals         1920           Contributions and Donations from Private Sources         1930           Services Provided Other Districts         1940           Refund of Prior Years Expenditures         1950           Payments of Surplus Monels from TIF Districts         1960	er (Describe & Itemize)	1819	150								
Sales - Adult/Continuing Education Textbooks Sales - Adult/Continuing Education Textbooks Sales - Other (Describe & Itemize) Other (Describe & Itemize)  Total Textbook Income OTHER REVENUE FROM LOCAL SOURCES Rentals Contributions and Donations from Private Sources Services Provided Other Districts Refund of Prior Years' Expenditures 1930 Services Provided Other Districts Payments of Surplus Moneys from TIF Districts 1940 Refund of Prior Years' Expenditures 1950 Payments of Surplus Moneys from TIF Districts 1960	ir Fextodoris ar School Textbooks	1821									
Sales - Other (Describe & Itemize)  Other (Describe & Itemize)  Total Textbook Income  OTHER REVENUE FROM LOCAL SOURCES  Rentals  Contributions and Donations from Private Sources  Lago  Services Provided Other Districts  Refund of Prior Years' Expenditures  Refund of Prior Years' Expenditures  1940  Refund of Prior Years' Expenditures  1950  Payments of Surplus Moneys from TIF Districts  1960	Continuing Education Textbooks	1823									
Other (Describe & Item/ze)         1890           Total Textbook Income         1890           OTHER REVENUE FROM LOCAL SOURCES         1900           Rentals         1910           Contributions and Donations from Private Sources         1920           Services Provided Other Districts         1930           Refund of Prior Years Expenditures         1940           Payments of Surplus Moneys from TIF Districts         1950         83.92	(Describe & Itemize)	1829	A.Z.								
Total Teatbook Income  OTHER REVENUE FROM LOCAL SOURCES Rentals Contributions and Donations from Private Sources Impact Fees from Municipal or County Governments Services Provided Other Districts Refund of Prior Years Expenditures 1950 Payments of Surplus Moneys from TIF Districts 1960	be & Itemize)	1890	SCATE,								
Note that the properties   1900	ok Income	Ton Maria	0								
Rentals     Contributions and Donations from Private Sources   1910     Contributions and Donations from Private Sources   1920     Impact Fees from Municipal or County Governments   1930     Services Provided Other Districts   1940     Refund of Prior Year's Expenditures   1950     Payments of Surplus Moneys from TIF Districts   19	E FROM LOCAL SOURCES	1900									
Contributions and Donations from Private Sources   1920     Impact Fees from Municipal or County Governments   1930     Services Provided Other Districts   1940     Refund of Prior Year's Expenditures   1950     Payments of Surplus Moneys from TIF Districts   1950     Payments of Surplus Moneys from TIF Districts   1950     Payments of Surplus Moneys from TIF Districts   1950     Contribution o		1910				A CONTRACTOR					
Impact Fees from Municipal or County Governments 1930 Services Provided Other Districts 1940 Refund of Prior Years' Expenditures 83,9; Payments of Surplus Moneys from TIF Districts 1960	and Donations from Private Sources	1920									
Services Provided Other Districts Refund of Prior Years' Expenditures 1950 83,9: Payments of Surplus Moneys from TIF Districts 1960	Municipal or County Governments	1930									
Payments of Surplus Moneys from TIF Districts 1960	ded Other Districts	1950	700 00				CHICATARIA SARETA				
Control of the contro	similar Moneys from TIE Districts	1960	+7C'C0								
Drivers' Education Fees	tion Fees	1970		日本教会報告は当日	THE RESERVE AND ADDRESS.	A TANKS BEET AND A	· · · · · · · · · · · · · · · · · · ·	SUSPECIMENTS OF STREET	The Children and the Control		
Contracts	1 Vendors' Contracts	1980									
Proceeds	/ Occupation Tax Proceeds	1983	THE RESIDENCE OF	SANCED PORKS		TOTAL PROPERTY.	10年 10年 10日				THE PROPERTY OF
Payment from Other Districts	n Other Districts	1991									
1992	onal Projects						With Salin Salin Salin				
Other Local Fees (Describe & Itemize)	ces (Describe & Remize)		832								
Chail Other Revenue from Interest   1399   111	wente from Local Sources		111/	C	-	C		c	c	•	
Total Receipts/Revenues from Local Sources 1900 113 25 C 20 C 20 C	Mayanue from Local Sources		47 256 010		, 0	, (	> 6	5 6		> 0	

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			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(08)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through	Flow-through Revenue from State Sources	2100	529.912						MANUAL CONTRACTOR		
Flow-through	Flow-through Revenue from Federal Sources	2200	3,753,736								
Other Flow-	Other Flow-Through (Describe & Itemize)	2300									
Total Flow-	Total Flow-Through Receipts/Revenues from One District to Another District	2000	4,283,648	0		0	0				
	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116 UNRESTRICTE	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Ba	Evidence Based Funding Formula (Section 18-8.15)	3001	1.447.803								
General Sta	General State Aid - Hold Harmless/Supplemental	3002									
Reorganizat	Reorganization Incentives (Accounts 3005-3021)	3005									
Other Unre	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099							7		
Total Unres	Total Unrestricted Grants-In-Aid		1,447,803	0	0	0	0	0			C
RESTRICTED G	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION	жстом										
Special Educ	Special Education - Private Facility Tuition	3100						· · · · · · · · · · · · · · · · · · ·			
Special Educ	Special Education - Funding for Children Requiring Sp ED Services	3105									
Special Educ	Special Education - Personnel	3110	1,285,604								
Special Educ	Special Education - Orphanage - Individual	3120									
Special Educ	Special Education - Orphanage - Summer Individual	3130									
Special Educ	Special Education - Summer School	3145									
Special Educ	Special Education - Other (Describe & Itemize)	3199	0								
Total Specia	Total Special Education		1,285,604	0		0					
CAREER ANI	CAREER AND TECHNICAL EDUCATION (CTE)		· · · · · · · · · · · · · · · · · · ·								
CTE - Techn.	CTE - Technical Education - Tech Prep	3200									
CTE - Secono	CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	di	3225									
CTE - Agricu.	CTE - Agriculture Education	3235									
CTE - Instruc	CTE - Instructor Practicum	3240									
CTE - Studer	CTE - Student Organizations	3270									
CTE - Other	CTE - Other (Describe & Itemize)	3299									
Total Career	Total Career and Technical Education		0	0			0				
BILINGUAL	BILINGUAL EDUCATION										
Bilingual Ed	Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Edu	Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilinous Ed	nailed		0				0				

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Page			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(8)	4 (9)
Part		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention &
Part		3360					Security				
A continue	- 4	3365									
Mark of it cling   Part of the strength   310	- 11	3370									
Addition floating to be about 1   2000   2	- 1	3410									
Interportation - Separate Learning   5500   1000	- 11	3499									
Improvision   1900	111	100000000000000000000000000000000000000							Company of the Compan		
Transcention: Other Designation: State   Sta	- 1	3200									
The first		3510									
Section   Proposerior   Change   Chan		3299									
Statistic Learny   Statistic L	- {		0	0		0	0				
Second   S	- 8	3610		HAND STREET, S			COLE SALES				
Internal Resource   2005   2	1	3660									
Pacific Blook of a lack of court   Pacific Blook of Court   Pacific B	- 9	3692									
	- 1	3705									
Interface to the bead of general bridge   3723   3724   3724   3725		3715									
Challe beatle   Improvement   Decided   1725   17		3720									
Conditioned about going improvement beloated in the Control of State Autorianed About Beloated Control of State Autorianed State Control of State Control of State Sta	1	3725									
Chicago General Enclosus Block Genet		3726									
Charge Educational Say Pack Gent   Say		3766									
School State Schools   State Charter Schools   State		3767									
Februlogy   Technology   Tech	- 1	3775									
State Charter Soloubs   3815   State Charter Soloubs   3815   State Charter Soloubs   3815   State Charter Soloubs   3815   State Charter Soloubs   3825		3780									
Interstructure Name Bridges   3323   3223		3815			The Section of the Se		THE RESIDENCE	一日本 一日本 人名			THE PARTY NAMED IN
Particle	- 11	3825		一个 一位 以							
Stool Infrastricted devance Projects   3935   393	[]	3920									
Total Restricted Garter-land State Sources   2300   2,733,407   0   0   0   0   0   0   0   0   0	_	3925									
Total Restricted Grants-In-Aud Received Directly from the Federal Gord (Describe & 4000)	Ì	3999	0								
Total Receipts from State SOURCES (4000)   2,733,407   0			1,285,604	0	0	0	0	0	0	0	0
New STRECTOR GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (MODI-MOD9)   New STRECTOR GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (MODI-MOD9)   New STRECTOR GRANTS-IN-AID Received Directly from the Federal Govt (Describe & 4009	Total Recei	3000	2,733,407	0	0	0	0	0	0	0	
Federal Impact Aid											
Federal Impact Add		6					Party Control		PERSONAL PROPERTY.		The Manager of
Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt         4009         0	. 1	4001									C. S.
Total Unrestricted Grants-In-Aid Received Directly from the Federal Gort   Advanced Processing   Construction (Impact Aid)		4009									
Head Start Construction (Impact Aid) Head Start Construction (Impact Aid) MAGNET Total Restricted Grants-In-Aid Received Directly from the Federal Govt Total Restricted Grants-In-Aid Received Directly from			0	0	0	0	C	_	C		c
Head Start         Construction (Impact Aid)         4045         Percentage         Accordance         Accordance <t< td=""><td></td><td></td><td>Part Color State</td><td></td><td>SECOND STATE</td><td>STATE STATE STATE</td><td>APPROPRIESTED</td><td></td><td>1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td>COUNTY SERVICE</td><td></td></t<>			Part Color State		SECOND STATE	STATE	APPROPRIESTED		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	COUNTY SERVICE	
MAGNET Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 4090 tember) Total Restricted Grants-in-Aid Received Directly from the Federal Govt Total Restricted Grants-in-Aid Received Directly from Federal Govt Total Restricted Grants-in-Aid Received Directly from Federal Govt Total Restricted Grants-in-Aid Received Directly from Federal Govt TOTAL RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4939) TITLE V - Innovation and Flexibility Formula TITLE V - Innovation and Flexibility Formula	_	4045									
MAGNET Other Restricted Grants-in-Aid Received Directly from the Federal Govt (Describe & 4090   10 tem Restricted Grants-in-Aid Received Directly from the Federal Govt		4050									
themize)  Total Restricted Grants-In-Aid Received Directly from Federal Govt  TOTAL RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (\$100-4999)  TITLE V  TITLE V  TITLE V - Innovation and Flexibility Formula		4060			260						
Total Restricted Grants-In-Aid Received Directly from Federal Govt  RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRY THE STATE (4100-4999)  TITLE V	. 1										
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999 TITLE V TITLE V	_		0	0		0	0	0			0
TITLE V - Innovation and Flexibility Formula		4999)			A STATE OF S			ではいい			
Title V - Innovation and Flexibility Formula	200						経営なるのだ		はは、大きない		
		4100							THE REAL PROPERTY.		

1 Title V - Rural Edu 1990 Title V - Chrarl Edu 1990 Title V - Chrarl Edu 1990 Title V - Chrarl Edu 1991 Title V - Chrarl Edu 1992 Breakfast Start-Up 1994 Special milk Progel Light School Breakfast Start-Up 1995 School Breakfast Frogle School Breading Filter I - Chomprehe 2003 Titler I - Low Incom 2004 Titler I - Reading Filter I - Reading Filter I - Reading Filter I - Reading Filter I - Chomprehe 2005 Titler I - Chomprehe 2005 Titler I - Chongrehe 2005	Description (Enter Whole Dollars)  Title V - Rural Education Initiative (REI)  Total Title V  FOOD SERVICE  ROOD SERVICE  Special Milk Program  School Lunch Program  School Lunch Program  School Bearfast Program  Child Adult Care Food Program  Child Adult Care Food Program  Child Adult Care Food Program  Trotal Food Service  TITLE I - Low Income - Neglected, Private  Title I - Reading First  Title I - Reading First SEA Funds  Title I - Migrant Education  Title I - Migrant Education  Title I - Migrant Education	4107 4107 4199 4200 4210 4220 4220 4220 4230 4330 4332 4334 4335 4337 4340 4399	Educational O	Operations & Maintenance	Debt Services		(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
Proceedings of the second seco	Pescription (Enter whole Dollars)  Rural Education Initiative (RE) Other (Describe & Itemize)  SEMICE SEMIC	4107 4107 4109 4210 4215 4226 4215 4226 4240 4240 4240 4240 4240 4240 4240			Debt Services		Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
First 1 First	Rural Education inklative (RE)  Other (Describe & Itemize)  ie V  SWICE  SWICE  I Start-Up Expansion  School Lunch Program  All Rengram  Food Service Program  Ut Care Food Program  Ut Care Food Program  Ow Income - Other (Describe & Itemize)  ood Service  Ow Income - Neglected, Private  Own Income - Neglected, Private  We Start  keading First  Wen Start  keading First  Alignant Education  Alignant Education	4107 4107 4199 4200 4215 4220 4220 4230 4330 4330 4332 4334 4335 4337 4340 4399	The state of the s		Pebt Services		Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Fred Hard	Rural Education initiative (REI)  Other (Describe & Itemize)  le V  SEMICA  SE	4107 4199 4210 4215 4225 4225 4226 4240 4240 4240 4390 4334 4337 4337 4340 4399	0				Ammor			THE PLEASURE AND ADDRESS OF	THE RESERVE AND THE PERSON NAMED IN
The state of the s	le V  Secribe & Itemize)  le V  SMACL  SMACL  I Start-Up Expansion  School Lunch Program  Intil Program  reakfast Program  Int Savegram  Int Savegrables  Ander - Other (Describe & Itemize)  od Service  ow Income  ow Income  which compare the School Reform  teading First  ven Start  teading First  Alignat Education  Alignat Education	4199 4210 4215 4215 4225 4226 4240 4240 4390 4335 4337 4337 4340 4399	0							A CONTRACTOR SALES OF THE PARTY	
Processing the second s	t Start-Up Expansion School Lunch Program Wilk Program reakfast Program Ut Care Food Program uits & Vegetables Avce-Other (Describe & Itemize) od Service ow Income ow Income win Income sow Income sow Income was Start teading First SEA Funds Afgrant Education Afgrant Education	4200 4210 4215 4226 4226 4226 4240 4390 4390 4392 4399 4399	0			•					
A THE RESEARCH AND A SECOND RESEARCH AND A SECOND RESEARCH AS A SECOND R	School Lunch Program School Lunch Program Wilk Program reakfast Program Food Service Program uit & Vegetables wice - Other (Describe & Itemize) od Service ow Income ow Income cow Income seading First ven Start leading First SEA Funds Alignant Education	4200 4210 4215 4225 4226 4226 4240 4390 4392 4337 4340 4399	0			0	o				
The second secon	School Lunch Program Allk Program reakfast Program reakfast Program areakfast Program airs & Vegetables and Service ow Income ow Income - Neglected, Private cow Income - Neglected, Private wen Start teading First SEA Funds Alignant Education	4210 4215 4226 4226 4226 4240 4390 4392 4337 4337 4339 4339	0								
THE PART OF THE PA	Ailk Program reakfast Program Food Service Program uit Care Food Program airs & Vegetables of Service ow Income ow Income - Neglected, Private cow Income - Neglected, Private wan Start teading First SEA Funds Aigmant Education Aigmant Education	4215 4226 4226 4226 4240 4390 4392 4337 4337 4337 4337 4339 4337 4339	0								
The Part of the Pa	reakfast Program Food Service Program uit Care Food Program Jits & Vegetables ad Service ow Income - Neglected, Private ow Income - Neglected, Private wen Start wen Start leading First SEA Funds Alignant Education	4225 4226 4226 4240 4299 4337 4337 4337 4337 4339 4339	0								
[F2] / [F2]	rood service Program uit Care Food Program Jits & Vegetables  bd Service ow Income - Neglected, Private ow Income - Neglected, Private cowling First ven Start leading First SEA Funds Alignant Education	4226 4226 4299 4390 4337 4337 4337 4339 4339	0		And the second						
	its & Vegetables  vice - Other (Describe & itemize)  bd Service  ow Income - Neglected, Private  com Income - Neglected, Private  comprehensive School Reform  teading First  ven Start  Alignant Education  Alignant Education	4240 4299 4300 4332 4332 4335 4337 4340 4399									
THE REST	vice - Other (Describe & Itemize)  bd Service  ow Income  ow Income - Neglected, Private  control one - Neglected, Private  ceading First  ven Start  ven Start  Algarat Education  Algarat Education	4390 4332 4332 4334 4335 4340 4399	0				IL ADDRING SERVICES				
	but Service  ow Income - Neglected, Private  common - Neglected, Private  cading First  van Start  teading First SEA Funds  Alignant Education	4300 4332 4334 4335 4337 4340 4399	٥				The state of the state of				
	ow Income ow Income - comprehensive School Reform leading First ven Stan teading First SEA Funds Alignant Education	4300 4332 4334 4335 4337 4340 4399			The state of the s		0				
4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ow Income ow Income - Neglected, Private comprehensive School Reform leading First ven Start leading First SEA Funds Alignant Education	4305 4332 4334 4335 4337 4340 4340					A STATE OF THE PARTY OF THE PAR				
The state of the s	ow Income - Neglected, Private Comprehensive School Reform Leading First Ven Start Leading First SEA Funds Alignant Education	4332 4334 4335 4337 4340 4340					THE PROPERTY OF THE PARTY OF TH				
Egg)	omprehensive School Reform eading First ven Start Leading First SEA Funds Alignant Education	4332 4334 4337 4337 4340									
Real East	eading First ven Staff Leading First SEA Funds Alignant Education Alignant Education	4334 4335 4337 4340 4399									
THE REST	ver start eading fits SEA Funds Algrant Education & tentral	4337 4340 4399									
1872	Algrant Education Theorythe & Itemizel	4340									
Register of the second	Ther (Decribe & Itemize)	4399									
HERO	the formula or comment										
SA Fact	le l		0	0		0	0				
liane.				の国際に対象			THE PERSON NAMED IN				
l Base	Title IV - Safe & Drug Free Schools - Formula	4400									
Erro	Ittle IV - Other (Describe & Itemize)	4421		En la							
Person	View View View View View View View View	CC#	0	0		o	O				
	FEDERAL - SPECIAL EDUCATION					Manager Street	THE REAL PROPERTY.				
1	Fed - Spec Education - Preschool Flow-Through	4600	11,375								
	Fed - Spec Education - Preschool Discretionary	4605			下 的 医 医 医 医 医 医 医 医 医 医 医 医 医 医 医 医 医 医						
220 Fed · Spec	Fed - Spec Education - IDEA - Flow Through	4620	1,483,160								
221 red - spec	red - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Distrationary	4625	192,862								
10	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
224 Total Fede	Total Federal - Special Education	The state of the s	1,687,397	0		0	0				
9/61	NONS (MINES )			語文語が多い語言							
226 CTE - Perki	CTE - Perkins - Title IIIE - Tech Prep	4770									
	CTE - Other (Describe & Itemize)	4799		•							
li	Federal - Adult Education	4810	5	O I			0				
	ARRA - General State Aid - Education Stabilization	4850									PERSONAL PROPERTY.
231 ARRA-TR	ARRA - Title I - Low Income	4851			STANS A SECUL					Secure and secure	10000000000000000000000000000000000000
	ARRA - Title I - Neglected, Private	4852									
233 ARRA - TRI	ARRA - Title I - Delinquent, Private	4853									
235 ARRA - TIE	ARRA - Title I - School Improvement (Section 1003g)	4854									
1	ARRA - IDEA - Part B - Preschool	4856									
	ARRA - IDEA - Part B - Flow-Through	4857									
238 ARRA - TRI	ARRA - Title IID - Technology-Formula	4860									
239 ARRA - TR	ARRA - Title IID - Technology-Competitive	4861									
240 AKKA - MC	ARKA - McKinney - Vento Homeless Education	4862		(IPA)		The state of the s					
	Anna - Child Nutrition Equipment Assistance Impact Aid Formula Grants	4864								The state of the s	
243 Impact Aid	Impact Aid Competitive Grants	4865									

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_			(10)	(20)	(30)	(40)	(20)	(09)	(04)	(80)	(06)
	Description (Emer Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
244	Qualified Zone Academy Bond Tax Credits	4866							HANDERS OF THE REAL		
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Govt Services Stabilization	4870						And the state of t			
249	Other ARRA Funds - II	4871						And the second s			
250	Other ARRA Funds - III	4872									
	Other ARRA Funds - IV	4873									
	Other ARRA Funds - V	4874								May all the state of the special property with the state of the state	
	ARRA - Early Childhood	4875									
	Other ARRA Funds VII	4876									
255	Other ARRA Funds VIII	4877									
	Other ARRA Funds IX	4878									
257	Other ARRA Funds X	4879									
- 1	Other ARRA Funds Ed Job Fund Program	4880									
- 1	Total Stimulus Programs		0	0	0	0	0	0			0
	Race to the Top Program	4901		SAN DESCRIPTION OF THE PERSON		は無人がありる		The state of the s		は ない は は は ないから	THE PRINCIPLE OF
1	Race to the Top - Preschool Expansion Grant	4902							THE WALLS		
	Advanced Placement Fee/International Baccalaureate	4904									
- 1	Title III - Immigrant Education Program (IEP)	4905									
	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909		10000000000000000000000000000000000000							
	Learn & Serve America	4910									
	McKinney Education for Homeless Children	4920							一 ないのはは、		
11 1	Title II - Eisenhower Professional Development Formula	4930									
	Title II - Teacher Quality	4932									
	Federal Charter Schools	4960									
	Medicaid Matching Funds - Administrative Outreach	4991	126,402		S. D. S.						
	Medicaid Matching Funds - Fee-for-Service Program	4992	696,452								
272	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4999	152,798								
	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,663,049	0	0	0	0	0			0
274	Total Receipts/Revenues from Federal Sources	4000	2,663,049	0	0	0		0	0		
275	Total Direct Bersinds / Business		22 026 027	•	c	•					

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Describeion (Casa utali pallan)		(100)	(200)	(300)	(400)	(200)	(009)	(2007)	(800)	(006)	3
Cescilption (effet whole bollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
10 - EDUCATIONAL FUND (ED)											
4 INSTRUCTION (ED)	1000					The state of the s		DISTRICT NO.		A STATE OF THE SECOND	
5 Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115				19750	NOST LIST DOUGH			The supplies of	0	
Pre-K Programs	1125									0	
Special Education Programs Pre-K	1200	7,575,752	3,284,316	81,097	75,190	4,642	428,016	12,683		11,461,696	10,818,445
	1250									0 (	
	1275										
	1300									0	
	1400										
1	1500									0	
ì	1600	10,469	485		0					10.954	24.932
6 Gifted Programs	1650									0	
7 Driver's Education Programs	1700									0	
_	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910			The state of the s	日 存 通 。				Sales Statement of the	0	
Regular K-12 Programs - Private Tuition	1161									0	
Special Education Programs K-12 - Private Tuition	1912									0	
Special coucation Programs Pre-A - Turion	1913									0	
Benedial/Supplemental Programs K-12 - Private luition	1914									0	
Adult (Cartinuine Education December 1984)	CTET									0	
CTE Programs - Private Tuition	1910									0	
Interscholastic Programs - Private Tuition	1918									0 0	
Summer School Programs - Private Tultion	1919									0 0	
Gifted Programs - Private Tuttion	1920									0	
Billingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progms - Private Tultion	1922			理的ないというですが		THE SHARE THE STATE OF				0	
Total Instruction <sup>30</sup>	1000	7,586,221	3,284,801	81,097	75,190	4,642	428,016	12,683	0	11,472,650	10,843,377
SUPPORT SERVICES (ED)	2000										THE NAME OF
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110	424,550	136,850	982	5,106			0		567,488	610,120
Guidance Services	2120									0	
Description Control	7770	703,187	297,557	11,837	1,627		730			1,014,938	988,084
rsychological services Sneech Pathology & Audiology Sandres	2140	497,883	148,737	8,215	9,295	100 1		0 6		664,130	728,684
Other Support Services - Pupils (Describe & Itemize)	2130	91 387	12.129	2,510	996'91	CR9'C		0		154,820	127,838
Total Support Services - Pupils	2100	1,805,911	635,207	24,754	32.994	5.695	730	c	c	7 505 291	2 565 027
SUPPORT SERVICES - INSTRUCTIONAL STAFF	A ALVERT STATE OF THE STATE OF		The second second			THE SECTION S.	TECHNIC STANFACTOR	10000000000000000000000000000000000000	HERMAN STORY THE		
Improvement of Instruction Services	2210	214,567	75,493	66.101	298		S	WO WAS THE STANDARD OF THE STA		357.050	510.045
Educational Media Services	2220									0	a ciore
Assessment & Testing	2230				200					0	
Total Support Services - Instructional Staff	2200	214,567	75,493	66,101	298	0	300	0	0	357,059	510,946
SUPPORT SERVICES - GENERAL ADMINISTRATION				<b>非</b> 解所然被以							
Board of Education Services	2310			145,363						145,363	140,200
Executive Administration Services	2320	0000								0	
Special After Authinistration Services	2360 -	1,148,776	410,982	89,528	1,027		1,295	10,372	0	1,667,980	1,730,779
Tort Immunity Services	2370									0	
Total Support Services - General Administration	2300	1,148,776	410,982	234.891	7,027	0	1.295	10 372	c	1 213 3/3	1 970 070

Participation from which should be a propertical participation from which should be	1		0	اد	۵	ш	ш	9	Ŧ	-	ſ	X	_
The continue of the continue o	Control Cont			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(900)	(006)	
1,000.00.00.00.00.00.00.00.00.00.00.00.00	Control to Fund process   Control to Fund	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Section of the protection of	SUPPORT SERVICES - SCHOOL ADMINISTRATION	THE REAL PROPERTY.	THE THE WILLIAM SHEET		ののでは、日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	The state of the s			THE STREET			
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Control Marches   200   201	Office of the Principal Services		87,778	11,088	0						98'866	90'96
Control of the cont	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Other Support Services - School Admin (Describe & Itemize)		0								0	
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	1,10,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	Gippong cervices - School Administration	2400	81,778	11,088	0	0	0		0	0	98,866	690'96
1,11,11,11,11,11,11,11,11,11,11,11,11,1	1,12,12,12,12,12,12,12,12,12,12,12,12,12	Direction of Business Comment Confession	2000	STEER STATE OF STATE OF			111人の日本本の日	Mary Control of the C	THE REPORT OF THE PARTY OF THE		THE STATE OF THE S		
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1,11,11,11,11,11,11,11,11,11,11,11,11,1	Fiscal Services	2520			175,000						0	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Operation & Maintenance of Plant Services	2540	11,757	7.780	246.070	20.439			C	c	175,000	261,93
1.000   1.00	250   250	Pupil Transportation Services	2550	1,276	263	1,967	2,656				0	12 162	74.62
1,000,000,000,000,000,000,000,000,000,0	1.   1.   1.   1.   1.   1.   1.   1.	Food Services	2560									0	11/17
Comparison   Com	Column   C	Internal Services	2570	0 000	0000		100					0	25
Participation   Participatio	15   15   15   15   15   15   15   15	total support services - business	200	13,033	8,043	459,037	23,095	0	0	0	0	473,208	586,73
Participating benders   250	1.00   Controller   Control	Direction of Central Sumost Services	ALDO						A STATE OF S	10 March 25 Have			
250   250	1,000, more of the control for the control f	Planning, Research, Development, & Evaluation Services	2620									0	
State   Stat	Septembre   Sept	Information Services	2630			352						0	
		Staff Services	2640									352	Ā
1,000,000,000,000,000,000,000,000,000,0	1995   1995	Data Processing Services	2660	53,682	19,512	4,728	15,211	О		0		93,133	100,83
	Automatic strenged   250   3,333,777   1,150,323   7,59,863   7,99,125   7,59,864   7,59,964   7,	Total Support Services - Central	2600	53,682	19,512	2,080	15,211	0	0	0	0	93,485	101,186
December		Other Support Services (Describe & Remize)	2900	TAT SCS S	315 031 1	C20 02L	700 01	100	0			0	
State of the contract to the	State   Stat	OMMUNITY SERVICES (ED)	3000	00 101	25,001,1	135,000	575'01	C60'C	C75'7	10,372	0	5,341,252	5,730,94
Mail Propries   Mail Propris   Mail Propries   Mail Propries   Mail Propries   Mail Propries	Mail Programs   120	AYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	0009	Deline Sage Stille		COCK!			現るを包でいた。	TOTAL STATE OF THE PARTY OF THE	STREET, STREET	125,034	163,13
19,000   1	1979   1979	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
1985   1985	1,100, forcemany state of st	Payments for Regular Programs	4110									0	
Polycominal geoletical Programs   419   20   20   20   20   20   20   20   2	Commitment Education Programs   2120   212	Payments for Special Education Programs	4120			24'25			184,666			242,358	75,000
Page	1.0   1.0	Payments for Adult/Continuing Education Programs	4130									0	
1976   1976	1.00   1.00	Payments for Community College Programs	4140									0	
184,666   184,666   184,666   184,666   184,666   184,666   184,666   184,666   184,866   184,	1,500 to Compare the foresteal   1,500 to Compare the foresteal   1,500 to Compare the foresteal   1,500 to Compare the foresteal to Compare the foresteal	Other Payments to In-State Govf. Units (Describe & Itemize)										0 0	
March   Marc	Activation   4210   4210   4220   4	Total Payments to Other Govt Units (In-State)				57,692			184.666			242.358	75 000
12.00   12.0	March   Marc	Payments for Regular Programs - Tuition	4210			The second						0	
Programe - Tutkon         4230           Programe - Tutkon         4230           Programe - Tutkon         4230           Programe - Tutkon         4230           Debt Set dev Curba - Tutkon         4230           Debt Set dev Curba - Tutkon         4230           Other Good Lunba - Tutkon (In State)         4230           Other Good Lunba - Tutkon (In State)         4330           Other Good Lunba - Tutkon (In State)         4330           Other Good Lunba - Tutkon (In State)         4330           Chough Good Lunba - Tutkon (In State)         4330           Program - Tutkor (In State)         4330           Other Good Lunba - Tutkor (In State)         4437,33           A State Good Lunba - Tutkor (In State)         4437,33           A State Good Lunba - Tutkor (In State)         4437,33           A State Good Lunba - Tutkor (In State)         4437,33           A State Good Lunba - Tutkor (In State)	Programs - Luthon         4230         Community Clasge Programs - Luthon         6230         Community Clasge Programs - Luthon (In State)         4230	Payments for Special Education Programs - Tuition										0	
March College   March Colleg	Programs - Tuition   2420   Programs - Tuition - Programs - Prog	Payments for Adult/Continuing Education Programs - Tuition		×								0	
Initiaty Control   2470   24	Programs - Lindro   1200   1	Payments for CTE Programs - Tuition	4240									0	
10   10   10   10   10   10   10   10	First Programs   Francisco	Payments for Community College Programs - Lution Daymonte for Other Broggams - Tuttion	42/0									0	
Programs - Transfers   4200   Programs - Transfers   4310   Programs - Transfers   4320   Programs - Transfers   4320   Programs - Transfers   4330   Programs - Transfers   Programs - Tra	Contact Good Units - Transfers   430   4,232,970   4	Other Payments to In-State Govt Units	4290									0 0	
list Education Programs - Transfers         4320,370         3,366,778           At 292,970         4,292,970         4,292,970         4,292,970           Programs - Transfers         430         0           Programs - Transfers         4340         0           Programs - Transfers         4340         0           Immunity Capter Transfers         4380         0           In-State Govt Units - Transfers (in-State)         4380         0           Other Govt Units - Transfers (in-State)         4300         0           Cook Units Cut-of-State)         4400         4,292,970         3,366,78           Other Govt Units - Transfers (in-State)         4400         4,292,970         4,292,970           Other Govt Units - Transfers (in-State)         4,000         0         0           Close Units - Transfers (in-State)         4,000         0         0           Other Govt Units - Transfers (in-State)         4,000         0         0           Other Govt Units - Transfers (in-State)         4,292,970         3,441,780         0           Other Govt Units - Transfers (in-State)         4,292,970         4,292,970         3,441,780           Arranges over Units (in-State)         4,292,970         4,292,970         4,292,970         3,441,78	late Drogame - Transfers         430         0 </td <td>Total Payments to Other Govt Units -Tuition (in State)</td> <td>4200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td>	Total Payments to Other Govt Units -Tuition (in State)	4200						0			0	
A   A   A   A   A   A   A   A   A   A	List Education Programs - Transfers         4320         4,292,370         4,292,370         4,292,370         4,292,370         <	Payments for Regular Programs - Transfers	4310									0	
Programs-Transfers   4330   Programs-Transfers   4330   Programs-Transfers   4340   Programs-Transfers   4340   Programs-Transfers   4340   Programs-Transfers   4340   Programs-Transfers   4340   Programs-Transfers   4380	Programs - Transfers         4330         0	Payments for Special Education Programs - Transfers	4320						4,292,970			4,292,970	3,366,787
Programs - Transfers   4340   Programs - Transfers   4340   Programs - Transfers   4340   Programs - Transfers   4370   Programs - Transfers   4370   Programs - Transfers   4380   Programs - Transfers   4400   Prog	Programs - Transfers   4340	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
Decide Programs   4370   Decide Programs   4370   Decide Programs   4370   Decide Programs   4380   Decide Programs   4380   Decide Programs   4380   Decide Programs   4380   Decide Got Units - Transfers   A480   Decide Got Units - Transfers   A480   Decide Got Units - Transfers   A480   Decide Got Units   A480   Decide	Columnity College Program - Transfers         4370         0           Pregrams - Transfers         4380         0         0           Programs - Transfers         4380         0         0         0           In - State Govt Units - Transfers (in-State)         400         4,292,970         0         0           Or Other Govt Units - Transfers (in-State)         4400         4,292,970         0         0           To Govt Units (Out-of-State)         4000         4,535,328         0         0           Other Govt Units         5000         4,535,328         0         0           Other Govt Units         5000         0         4,535,328         0           Other Govt Units         5110         0         0         0           Other Govt Units         5120         0         0         0           Other Govt Units         5120         0         0         0           Other Govt Units         5120         0         0         0           Other Govt Units         5130         0         0         0           Other Govt Units         5130         0         0         0           Other Govt Units         5130         0         0         0 <td>Payments for CTE Programs - Transfers</td> <td>4340</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	Payments for CTE Programs - Transfers	4340									0	
Other Govt Units - Transfers         4320,970         4,292,970         0           Coulter Govt Units - Transfers         4400         4,292,970         4,292,970         0           Cook Units - Transfers (In-State)         4400         57,692         4,477,636         4,777,636         4,535,328           MTBEST ON SHORT-TERM DEBT         500         4,535,328         6         6         6           Information Notes         5120         6         6         6         6         6           Annex Note Term Debt (Notes)         5130         6         6         6         6         6           Annex Note (Notes)         5130         6         6         6         6         6           Annex Note (Notes)         5130         6         6         6         6         6           Annex (Note (Notes)         5130         6         6         6         6         6           Annex (Note (Notes)         5130         6         6         6         6         6           Annex (Note (Notes)         5130         6         6         6         6         6           Annex (Note	Programs - Transfers         4380         0           In State Govt Units - Transfers         430         4,292,970         4,292,970           Other Govt Units - Transfers (In-State)         400         4,292,970         0           Other Govt Units (Oxt-of-State)         4400         4,292,970         0           Other Govt Units (Oxt-of-State)         400         0         0           Other Govt Units (Oxt-of-State)         500         0         0           Other Govt Units (Oxt-of-State)         500         0         0           Other Govt Units (Oxt-of-State)         500         0         0           Other Govt Units (Oxt-of-State)         5110         0         0           Other Govt Units (Oxt-of-State)         5120         0         0           Ottes         5120         0         0         0           Ottes         0         0         0         0           Ottes         0         0         0         0           Oxtes         0 <td>Payments for Community College Program - Transfers</td> <td>4370</td> <td>THE REAL PROPERTY.</td> <td>A CONTRACTOR AND A SECOND</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>	Payments for Community College Program - Transfers	4370	THE REAL PROPERTY.	A CONTRACTOR AND A SECOND							0	
1	University of the control of the c	Payments for Other Programs - Transfers	4380			STORY III TO SELECT					- 1	0	
A	Control of Control o	Other Payments to In-State Govt Units - Transfers	4390		高の国際国力を							0	
Other Gort Units         4,77,635           AVERSTY ON SHORT-TEAM DEST         4,77,636           Average of the contraction of t	Other Gort Units         4,77,636         4,535,328           WTEBEST ON SHORT-TERM DEST         5100         0           Arrants         5120         0           Octes         5120         0           I Prop. Repl. Tax Anticipation Notes         5130         0           Join Certificates         5140         0	Payments to Other Govt Units (Out-of-State)	4400			5			4,292,970			4,292,970	3,366,78,
WTEREST ON SHORT-TERM DEST         5000           Arrants         5110           otes         5120           IP POS.         5130           IP POS.         51	MTEREST ON SHOKT-TERM DEET	Total Payments to Other Govt Units	4000			57,692			4,477,636			4,535,328	3,441,787
ORT-TERM DEST         S110           \$ 5120         \$ 5120           \$ 5130         \$ 5130           \$ 5430         \$ 5430	ORT-TERM DEST         S110           x Anticipation Notes         5120           x Anticipation Notes         5130           x Anticipation Notes         5140	EBT SERVICES (ED)	0005			THE REAL PROPERTY.			10000000000000000000000000000000000000				
\$110 x Anticipation Notes \$120 5120	5110           x Anticipation Notes         5120           5130         5130           5140         5140	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Anticipation Notes 5120 5130 5130 5130	\$120	Tax Anticipation Warrants	5110	4 3								0	
Anticipation Notes 5140	K Anticipation Notes 5130 5140	Tax Anticipation Notes	5120									0	
		Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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Public Continue whose bothany   Lease   Salates   Sala			(100)	(200)	(300)	(400)	(200)	(600)	(002)	(000)	1000/	,
	Description (Enter Whole Dollars)	# to	Salaries	Employee	Purchased	Supplies &	(and)	(ana)	(700) Non-Capitalized	(800) Termination	(006)	
Second continuence of Second continuence o			Salaics	Benefits	Services	Materials	Capital Outray	Other Objects	Equipment	Benefits	Total	Budget
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Part   Detail of the Firm the best   5000	Total Interest on Short-Term Debt	2100						0			0	0
Part	Debt Services - Interest on Long-Term Debt	2500									C	
Provision Set Out Control Execution   2000   24,701,277   23,055   24,501,277   23,055   24,501,277   23,055   24,501,277   24,501,27	Total Debt Services	2000						0			c	C
Part   Detail Detail Desire		0009									The Part of the Pa	
Survival Coloration	-		11,008,149	4,470,420	900,211	154,115	10,337	776,907,977	23.055	c	21 474 264	20 179 245
20. Operations & MANTENANCE FUND (CORM)   200   Survivors standings (Country & MANTENANCE FUND (CORM)   200   Survivors standings (Country & Mantenance & Mante	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expe	nditures			THE REAL PROPERTY.					NAME OF TAXABLE PARTY O	562 658	
Surport sectors of control of the state of	20 - OBEDATIONS & MAINTENANCE CHIMP (OB										200,000	
State   Stat												
Full District & Lemics   2.59   2.59   2.59   2.50   2.5	SUPPORT SERVICES (O&M)	2000							THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED			
## Control & Henries   2199	SUPPORT SERVICES - PUPILS											
Butter   B	Other Support Services - Pupils (Describe & Itemize)	2190									-	TOTAL COLUMN
Support Services   2510	SUPPORT SERVICES - BUSINESS								S 12 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2		TO THE STATE OF	CENTRAL MICHEL
## Construction Services   2330   234	Direction of Business Support Services	2510								THE STATE OF THE S	c	
Services   2540   Services	Facilities Acquisition & Construction Services	2530										
Services         2550         0 <th< td=""><td>Operation &amp; Maintenance of Plant Services</td><td>2540</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Operation & Maintenance of Plant Services	2540										
## Checkle & Hemite) 2560 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Pupil Transportation Services	2550										
### Operation Programs   2500	Food Services	2560		Called Property and the Control of t	11月の日代の方の	MANUAL PROPERTY.		<b>歯風が花 する</b>		The second second		
### Generalize & Hernite)   2900   0   0   0   0   0   ### GOVE UNITS (ORAN)   3000   0   0   0   0   0   0   0   ### GOVE UNITS (ORAN)   4000   0   0   0   0   0   0   0   0	Total Support Services - Business	2500	0	0	0	0	0	0	0	0		C
State   Stat	Other Support Services (Describe & Itemize)	2900										
Second   S	Total Support Services	2000	0	0	0	0	0	0	0	•	0	0
Programs	DMMUNITY SERVICES (O&M)	3000									0	
## GOVT UNITS (IN-STATE)  ## GOVT UNITS (In-	AYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000			A PLANS OF STREET				STORY STORY STORY	The State of the S	一日の世間の日本の	THE PROPERTY OF
Education Programs   4110   Education Programs   4120   Education Programs   4120   Education Programs   4140   4150	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Education Programs	Payments for Regular Programs	4110									0	
### State Govt. Units (Describe & Itemize) ### 1440  1-State Govt. Units (Describe & Itemize) ### 1450  ### Govt. Units (Unof State) ### 1450  ### Govt. Units (Units Operation Notes	Payments for Special Education Programs	4120									0	
Systate Govt, Units (Describe & Itemize)         4190           ther Govt, Units (In-State)         4100           covt, Units (Out of State)         4400           ther Govt Units         5000           EREXT ON SHORT-TERM DEBT         5000           Trants         5110           res         5120           rop. Repl. Tax Anticipation Notes         5130           no Certificates         5140           rot-file carbe & Itemize)         5150           Not Certificates         5100           RST ON LONG-TERM DEBT         5200	Payments for CTE Programs	4140			100						0	
ther Govt, Units (In-State)         4100           root, Units (Out of State)         4400           ther Govt Units         5400           EREST CON SHORT-TERM DEBT         5000           EREST CON SHORT-TERM DEBT         5110           End of Control Repl. Tax Anticipation Notes         5120           roop. Repl. Tax Anticipation Notes         5130           no Certificates         5140           ror crificates         5140           ror crificates         5140           ror crificates         5100           ror crificates         5200	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
cort. Units (Out of State)         4400           ther Govt Units         4000           EREST ON SHORT-TERM DEBT         5000           ENEST ON SHORT-TERM DEBT         5110           rants         5120           rop. Repl. Tax Anticipation Notes         5130           no Certificates         5140           not-rificates         5140           not-rificates         5140           not-rificates         5140           not-rificates         5140           sea         5140           not-rificates         5140           sea         5140           not-rificates         5140           sea         5140           sea         5140           not-rificates         5140           sea         5140           not-rificates         5140           sea         5140           not-rificates         5140           not-rificates <td>Total Payments to Other Govt. Units (In-State)</td> <td>4100</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td>	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
### Goot Units	Payments to Other Govt. Units (Out of State)	4400									0	
### 5000  ### 5000  ### 5110  ### 51	Total Payments to Other Govt Units	4000			0			0			0	0
Notes 5110 Notes 5130 Notes 5130 temize) 5140 kt 5100 con	EBI SERVICES (UKEM)	900%										
S110   Notes   S120	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Notes 5120  temize) 5130  temize) 5140  t 510  t 520	Tax Anticipation Warrants	5110							THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSONS AND PERSON NAMED IN COLUMN TWO PERSONS AND PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COL		0	
Notes 5130 temize) 5140 tt 5150 tt 5200	Tax Anticipation Notes	2120									0	
temize) 5.140  1 5.150  1 5.100  2 5.200	Corporate Personal Prop. Repl. Tax Anticipation Notes	2130									0	
temize) 5150 8 5100 8 5200	State Aid Anticipation Certificates	5140									0	
5200 0022	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
0025	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
	DEBT SERVICE - INTERST ON LONG-TERM DEBT	2300									0	
	Total Debt Services	2000					THE RESERVE THE PARTY OF THE PA	0			0	0
PROVISIONS FOR CONTINGENCIES (O.G.M.)	ROVISIONS FOR CONTINGENCIES (O&M)	0009						はいると				
Total Direct Disbursements/Expenditures 0 0 0 0 0 0 0 0 0 0 0	Total Direct Dichurcamente/Funanditures		c	•	•							
The second secon	Color Direct Disoning Experiences		>		5	0	0	C	c	c	c	

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<u> </u>	C		ع ا	(00)	(300)	1 (400)	5 2	H (2005)	- 35	٦	×	_
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	(900) Total	Budget
154	4 30 - DEBT SERVICES (DS)								cdnibuneur	Demenis		
155	5 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000					Manual Section 1					
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
158	/ Payments for Regular Programs B Payments for Special Education Programs	4110									0	
159		4190									0 0	
160	O Total Payments to Other Districts & Govt Units (In-State)	4000						0				
161	DEBT SERVICES (DS)	2000									T NEWSTRANDS	
162	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
<u> </u>		5110									C	
164	4 Tax Anticipation Notes	5120										
165		2130									0	
9 5 7	Other Interest on Chart Tarm Date (Describe 6 terring)	5140									0	
168		5100						•			0	
<u>5</u>	929	2200									0	
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300									0	
170	200		人名 计 特色温度									
; ; ;		893									0	
4	100				1			-			0	
3 2		2000			0			0			0	
212		0009						CANAL LANGE			大学 一大学 一大学 一大学 一大学 一大学 一大学 一大学 一大学 一大学 一	
<u> </u>  2	Total Disbursements/ Expenditures				0			0			0	
2/2	Chemical (Demonty) of receipts/ receipted Over Disput Sements/ Expenditutes		T STATE STATE OF								0	
177	40 - TRANSPORTATION FUND (TR)											
178	SUPPORT SERVICES (TR)					The state of the s					は多数に対象が	
179	SUPPORT SERVICES - PUPILS											
톍	Other Support Services - Pupils (Describe & Itemize)	2190								200	0	
181	SUPPORT SERVICES - BUSINESS		The State of the S	THE PERSON NAMED IN			語が加入者は	· · · · · · · · · · · · · · · · · · ·	世間に おいきになる			A STATE OF THE PARTY OF THE PAR
182	- 1	2550									0	
183		2900									0	
≱ :		2000	0	0	0	0	0	0	0	0	0	
[	_	3000									0	
186	2	4000										
187	1550											
	Payments for Regular Programs	4110									0	
190	Payments for Adult/Continuing Education Programs	4130									0 0	
191	1	4140									0 0	
<b> </b>	Payments for Community College Programs	4170									0	
193	-	4190									0	
<u></u>		4100			0			0			0	
195	401	94									0	
<u>18</u>		4000			0			0			0	
<del>1</del> 9	<u> </u>	2000										
198	TEH											
<u> </u>	1	5110									0	
	_	2750									0	
	Corporate Personal Prop. Repl. 1ax Anticipation Notes	2130									0	
	Other Interest on Chart Term Date (Describe 8, Hemise)	5140						All he delicated in the contract of the contra			0	
	Total Dake Cardines - Interest On Chart-Tarm Dake	5130									010	
Ę	1123	2002										
]		and the second	A SENSOR PROPERTY.	ALCO SCIENCE PROPERTY OF	MEASURE SOCIETY STATES	SECTION CONTRACTOR	TOTAL VINE AND RESIDENCE		THE RESERVE THE PARTY OF THE PA	Indicate Sent Priority	0	:

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		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	_
Description (Enter Whote Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300			THE STATE OF THE S							
206 (Lessa/Purchase Principal Retired) 11										c	
	2400										
208 Total Debt Services	2000						0			0	0
209 PROVISION FOR CONTINGENCIES (TR)	0009										1
210 Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	C
211 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures				N. 125. 155. 15					Charles In Part	0	
213 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	(SS)										
INST	1000				TO THE REAL PROPERTY.	ALC: N. LOSE	STATE OF STREET	Color at Sept. Report			
215 Regular Programs	1100									c	
216 Pre-K Programs	1125									0 0	
3	1200									0	
218 Special Education Programs - Pre-K	1225								V.	0	
	277									0	
Adult/Continuing Education Programs	1300									0 0	
CTE Programs	1400										
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	
Gifted Programs	1650									0	
Driver's Education Programs	1700		0							0	0
Comparer 1 og ans Truants' Alternative & Optional Programs	1900									0	
Total Instruction	1000		0							0	0
SUPPORT SERVICES (MR/SS)	2000					The state of the s					
SUPPORT SERVICES - PUPILS											
Attendance & Social Work Services	2110							1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		•	
Guidance Services	2120									0	
Health Services	2130		0							0	
Speech Pathology & Audiology Services	2150									0 0	
Other Support Services - Pupils (Describe & Itemize)	2190									0	
Total Support Services - Pupils	2100		0							0	0
SUPPORT SERVICES - INSTRUCTIONAL STAFF			<b>高に押が下が</b>								
Improvement of Instruction Services	2210									0	
Educational Media Services	2220									0	
Total Support Services - Instructional Staff	2200		0							0 0	-
SUPPORT SERVICES - GENERAL ADMINISTRATION											
Board of Education Services	2310									0	
Executive Administration Services	2320							の の の の の の の の の の の の の の の の の の の	The second second	0	
Service Area Administrative Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Unemployment Insurance Points	2007									0	
Insurance Payments (Regular or Self-Insurance)	2364									0 0	
	1000				PATRICIA CONTRACTOR AND	September 1	SCHOOL STREET,	WASHINGTON COMPANY OF THE PARTY BELLEVILLE	Water and the second se		

		A	8	O	٥	Ш	L	ြ	Ī	-	-	2	-
Description (true band bolism)   South Section   South Section	-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	-
Authorities described by the previous of south bird by the previous of bird by the	0		Funct #	Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
Continue to Demonstrate Statement	253		2366			STAN INCOME	Maleriais	258 at 1258.	STATE OF STREET	Equipment	Benefits		
Inclinited intervence (neutral bases)   200	254		7367										
Part of Section   2000   200	255	1.5	2368									0	
Tright spring street in characteristics   2000	256		2369									0	
A straight of the first of th	257		2300		0			They want to be			Name of the last o	0	c
Autor   Secure   Autor   Aut	258	Alle											
State   Stat	259	1	2410					R. C.				c	
Interior of balanterior and a good participation of	260	- {	2490									0 0	
	261		2400		0							0	0
Particular of Junear's Special Services   23.00   20	262	bear	N. C.									Continue Assessed	Christian Communication
Final Services   2000   Principle of August   Principle of Augus	263		2510									c	
Finitible Andianton of Souther	쓃		2520										
Foot Stretches   250   Properties   250   Propert	<b>18</b>		2530										
Food Strothwest   2550	8	1	2540				THE REAL PROPERTY.						
Food State	202		2550									0 0	
Internal Sections and Section	268	ļ	2560										
Visit Subport Services   Visit Servi	<b>5</b> 8		2570									0	
Part   Standards - Contributed   Standards   Standar	ន្តា	- 4	2500		0						10000000000000000000000000000000000000	0	0
Parallet of Cleratics   2500	Z	100											
Parintial Search, Development, & Fellustion Services   2620   Parintial Services   2	272	- 1	2610									0	
Inclusion services   2620	2		2620									0	
Dest Processing Services   2660   Dest	274	- 3	2630									0	
On the National Control State of C	200		2640									0	
Total Support Services Central   2800	91	10	2660									0	
Total support Services (Dark Stephes)         2500         Columnation of Residue (Programs Services (Dark Stephes)         2500         Columnation (Programs Services (Dark Stephes)         2500         Columnation (Dark Stephes)         2500         2500         Columnation (Dark Stephes)<			2600		0							0	0
Table Support Services   2000   200	278		2900									0	
COMMAININT SERVICES (IMR/SS)         3000           PAYMENTS TO CHIER DOST & GOTT UNITS (IMR/SS)         4000           PAYMENTS TO CHIER DOST & GOTT UNITS (IMR/SS)         4000           PAYMENT ST OFFIER DOST & GOTT UNITS (IMR/SS)         4110           PAYMENT ST OFFIER DOST & GOTT PROGRAMS         4110           PAYMENTS TO REQUIRE FOR PROGRAMS         4110           PAYMENTS OF TO REQUIRE FOR THE PROGRAMS         4110           POT STAN PAYMENTS OF TO REPORT TO READ FOR THE STAN PAYMENTS OFFI TO READ FOR THE			2000		0	· 特別 · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·		一		0	0
Payments To Ornier buts & GOOT UNITS (MR/SS)         4000           Payments for Regular Programs         4110           Payments for Regular Programs         4120           Payments for CTE Programs         4120           Post SANICES (LARCES)         5000           DEST SENOICE - INTEREST ON SHORT-TERM NEET         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Real. Tax Anticipation Notes         5130           Corporate Personal Prop. Real. Tax Anticipation Notes         5130           Corporate Personal Prop. Real. Tax Anticipation Notes         5130           Corporate Activities & Interest         5000           Total Debt Services - Interest         5000           Total Debt Services - Interest         5000           Total Debt Services - Interest         600           Total Debt Services - Interest         600           Total Debt Services - Interest         600           Total Debt Services - Inte		COMMUNITY SERVICES (MR/SS)	3000									0	-
Payments for Regular Programs         4110           Payments for Secial Education Programs         4120           Payments for Special Education Programs         4120           Payments for CTE Programs         4140           Tobal Payment at Default Control Programs         4140           CoEST SERVICE: INTERST ON SHORT-TERM DEST         5000           DEST SERVICE: INTERST ON SHORT-TERM DEST         7           Tax Anticipation Notes         5120           Carport of Personal Prog. Rep. Tax Anticipation Notes         5120           Character of Control Personal Prog. Rep. Tax Anticipation Notes         5140           Other (Describe & tember)         5150           Other (Describe & tember)         500           Provision From Controlled Registration Certificates         600           Provision From Controlled Registration Legistration Le	281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000		是 · · · · · · · · · · · · · · · · · · ·							The state of the s	The state of the s
Payment for Special Education Programs   4120   0   0   0     Payment for CTE Programs   4140   0   0   0   0     Total Payments for CTE Programs   4140   0   0   0   0   0     DEBT SERVICES (MAYSS)   5000   0   0   0   0   0     DEBT SERVICE SIMPLYS)   5110   0   0   0   0   0     Tax Anticipation Notes   5120   0   0   0   0   0   0   0     Tax Anticipation Notes   5130   0   0   0   0   0   0   0   0   0	282	Payments for Regular Programs	4110									c	
Payments for CTE Programs	283	Payments for Special Education Programs	4120						ill			0 0	
Total Payments to Other Goor Units   4000   Control	284	Payments for CTE Programs	4140									0 0	
DEBT SERVICES (IMPSS)         5000           DEST SERVICE (IMPSS)         5 510           TAY Anticipation Warrants         5 510           TAY Anticipation Works         5 120           Corporate Personal Prop. Rep. Tay Anticipation Notes         5 130           Corporate Personal Prop. Rep. Tay Anticipation Notes         5 130           Charle de March & participation Certificates         5 130           Charle Corporate Personal Prop. Rep. Tay Anticipation Notes         5 130           Charle Anticipation Certificates         5 130           Charle Represented to the Corporate Personal Prop. Rep. Tay Anticipation Notes         5 130           Charle Corporate Personal Prop. Rep. Tay Anticipation Notes         5 130           Charle Represented Representation Notes         5 130           Cost Anticipation Notes         5 130           Charle Cost March Representation Notes         5 130           PROVISION FOR CONTINGENCIES (MR/SS)         6000           Total Disbursements/Expenditures         0           Excess (Deficiency) of Receipty/Revenues Over Disbursements/Expenditures         0	285	Total Payments to Other Govt Units	4000		0							0	0
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT	286	DEBT SERVICES (MR/SS)	2000		で 選 婦 名 地 で							The Control of the Co	THE PROPERTY OF
Tax Anticipation Warrants   5110   Tax Anticipation Warrants   5120   Tax Anticipation Notes   5120   Tax Anticipation Notes   5120   Tax Anticipation Notes   5120   Tax Anticipation Notes   5130   Tax Anticipation Notes   5130   Tax Anticipation Notes   5130   Tax Anticipation Cerificates   513	287	MIL											
Tark Anticipation Notes   5120	88	Tax Anticipation Warrants	5110					の は は は は は は は は は は は は は は は は は は は	10000 TANKE TO THE PARTY OF THE			C	
Corporate Personal Pop. Repl. Tax Anticipation Notes   5130     State Aid Anticipation Certificates   5140     State Aid Anticipation Certificates   5150     Other (Describe & Itemize)   5150     Total Debt Services - Interest   5000     PROVISION FOR CONTINGENCIES (IMYSS)   6000     Total Disbursements/Expenditures   6000     Total Disbursements/Expenditures   6000     Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures   6000     Company	8	Tax Anticipation Notes	5120									o	
State Aid Anticipation Certificates	8	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
Other (Describe & Itemize)         5150         0           Total Debt Services - Interest         5000         0           PROVISION FOR CONTINGENCIES (IMP/SS)         6000         0           Total Disbursements/Expenditures         0         0           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         0         0	29	State Aid Anticipation Certificates	5140									0	
Total Debt Services - Interest         5000           PROVISION FOR CONTINGENCIES (IMP\SS)         6000           Total Disbursements/Expenditures         0           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         0	292	Other (Describe & Itemize)	5150								STATE OF THE PARTY	0	
PROVISION FOR CONTINGENCIES (IMP/SS)         6600           Total Disbursements/Expenditures         0           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         0	8	Total Debt Services - Interest	2000						0			0	0
Total Disbursements/Expenditures 0 0 0 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8	PROVISION FOR CONTINGENCIES (MR/SS)	0009					1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の					
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	292	ı	e o		0				0			0	0
	962		NAME OF THE PARTY	A CHESTER	「京」は日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日			が一般の一般では、	Calling September			0	このをおきまた

Percription (Early Exerciption (Early Early Ea	1   C   C   C   C   C   C   C   C   C											0.000	Control of the last	2000
Particular particula	Control Principle   Country Principle   Coun	1	A	8	ပ	۵	В	ட	9	エ	_	7	~	_
Participle (time these below)   Lange   Subles   Subles	Description (Ease, Name, Delinat)   Saleria	╗			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
Secretic Decoration   Secretic Decoration				# tour	Calarioc	Employee	Purchased	Supplies &	. dans		Non-Capitalized	Termination		
State of Control Products (CP)   2000   20	Section   Properties   Comparison   Compar				C	Benefits	Services	Materials	Capital Ouday	omer objects	Equipment	Benefits	Total	Budget
State   Particular   Particul	State   Stat	ωI	60 - CAPITAL PROJECTS (CP)											
State Stat	State   Stat		SUPPORT SERVICES (CP)	2000										
The legacy is seven by control between   200	Figure displaced in Secretaries weekers   250	Q	SUPPORT SERVICES - BUSINESS											
Part Support Services   Executed   2000	Part	三	Facilities Acquisition and Construction Services	2530									•	
Part   Separate State Cost   Language   Cost   Co	Private to the first continue to the continu	N N	Other Support Services (Describe & Itemize)	2900										
Principal Continues Secretaria Continues Con	Available for control for co	୍ର	Total Support Services	2000	0	0	0			0		0	0 0	
Private Integration of control (Section Control (Sectio	Promotits to Original Secretarion (1994)  Promotits to Control Secretarion (1994)  Promotits to Incident Secretarion (	4	AYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000	の変形を記述			大名 · · · · · · · · · · · · · · · · · · ·	THE RESERVED			THE PROPERTY OF THE PARTY OF TH	THE PERSON NAMED IN	
Promotito to peacle registerated   4.11   Promotito to peacle registerated   4.12   Promotito to peacle registerated   4.12   Promotito to peacle registerated   4.12   Promotito to Section Control Promotito Control Pro	Properties to Regular (in-State)   4113	9	PAYMENTS TO OTHER GOVT UNITS (In-State)				N. Stellers							
Properties   CET   Properties   CET   CE	Prepared to CT & Programme to the Case of Lutte (Decrete & territor)   419	φ	Payments to Regular Programs (In-State)	4110			N. C.			The Control of the Co			CHARLES CONTRICTOR PARTY	STATE OF STA
Application   Comparison   Co	Proprietty of the Property of the Control of the Control of the Property of the Control of the Property of the Control of the Property of the Control of t	1	Payments for Special Education Programs	4120										
Control Propriettic Design of Lange   Control Design of La	Color Previous to Observation   Color Previous   Color	loo	Payments for CTE Programs	4140										
Trial Diplacemental Electron   2000   0   0   0   0   0   0   0   0	Total Distance to Control Co	்	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
Part	Total Distriction From Committee Services Related to Load Prevention Committee Services Related to Load Related Relate	<u></u>	Total Payments to Other Govt Units	4000			0			0				
Control Details and Details   Control Details	Total Dishoramental Expanditures   Company		ROVISION FOR CONTINGENCIES (S&C/CI)	0009									TO THE PERSON AND THE PERSON	
The Activation   of Rescription Freedom   Activation   of Rescription	20 - WORKING CASH (WC)	IOI	Total Disbursements/ Expenditures		0	0	0			0	C	c	c	The second second
70 - WORKING CASH   WC)   September   Activities   CASH   WC)   September   Activities   CASH   WC)   September   September	### 170 - WORKING CASH (WC)  Surrocks SERVICAS - CEREBAL AUGISTISTATION  Claim Peld from Self Insurance Payment Notes Act Pymts  Claim Peld from Self Insurance Payment Notes Act Pymts  Liver Payment Compensation of Self-Self-Self-Self-Self-Self-Self-Self-	Im	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	100 miles	中国 医阴影的			· · · · · · · · · · · · · · · · · · ·	THE PROPERTY OF THE PARTY OF TH		A CONTRACTOR OF THE PARTY OF TH	,		OF THE STATE OF THE PARTY OF TH
Not Worker   Content   C	10										The state of the s	ALCO INCIDENCE WHILE CO		STATE OF THE PARTY
### OF TRANCES. CONCRETABLE ACRISTATION (17)  SUPPORT EXPORTS. CONCRETABLE ACRISTATION  Conclusion and find from Michael Compensation or Virolent' Compensation or Virolent or Compensation or Virolent or September 2000  Red Activities Interactive September 2000  Red Control September 2000  Red September 2000  Red Control September 2000  Red	Survoir service - devices   Administration		70 - WORKING CASH (WC)											
Comparison of the Data Control of Control	Support Service - General Annitestration         265.         Claim Service - General Annitestration         Claim Service - General Annitestration         265.         Claim Service - Compensation of Deate Act Points         286.         Claim Service - Servi		80 - TORT FUND (TF)	S 01-1-20										
Chairs Pell from Self Insurance Found   2861   2862   2862   2862   2863   2864   2864   2865   28	Colum Set   Instance Found   2365   2371   2365   2365   2371		SUPPORT SERVICES - GENERAL ADMINISTRATION			No. of the Name of the Owner, where the Owner, which is the Owner, where the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, which i	Charles and the second				Charles of the Control of the Contro			
Worker Competation or Value From State Parts   285	Variety of the configuration of Volcien's Coccupation Disease Acts Pymiss   2245     Unemployment Insurance Payments   2345     Unemployment Insurance Payments   2345     Unemployment Insurance Payments   2345     Unemployment Insurance Payments   2345     Unemployment (Regular of Self-Insurance)   2345     Unemployment (Regular of Self-Insurance)   2345     Uniform the Self-Insurance Payments   2345     Uniform the Self-Insurance Payments   2345     Reductional, Inspectional, Supervisory Services Neither Coccupation   2371     Reductional Insurance Payments   2345     Reductional Insurance Payments   2371	91	Claime Daid from Calf Insurance Cund	1365		The state of the s	大事な大人大学 川 小小		THE WIND SERVICE				TO THE PROPERTY OF THE PARTY OF	AND SECTION THE
Unimple/private Payments   2563	Unemployment Instance Payments         2563           Instance Payment (Regula or Self-Instance)         2564           Risk Management (Instance Payments)         2365           Audigment and Settlements         2365           Reductions (Instance Payments)         2367           Reduction (Instance Payments)         2368           Residence (Instance Payments)         2372           Residence (Instance Payments)         2372           Perpet (Instance Payments)         2372           Residence (Instance Payments)         2372           Vehicle Instance (Instance Payments)         4300           Payments for Regular Programs         4300           Payments for Regular Programs         4300           DEST SENVICE: INTEREST ON SHORT-TERM DEST         500           DEST SENVICE: INTEREST ON SHORT-TERM DEST         5300           Other Interest or Short-Term Debt         5300           Other Interest or Short-Term Debt         5300           Other Interest or Short-Term Debt         5300           Tot	J.	Workers' Compensation or Workers' Occupation Disease Arts Dunts	2367									0 1	
Reference Payments   Page line or Self insurance	Reduction   Insurance Payments (Regular or Self-Insurance)		Unemployment Insurance Payments	2363									0 0	
Right Management and Claims Services Psyments         2865         Right Management and Claims Services Psyments         2866         Right Management and Claims Services Related to Loss Prevention or 2867         2866         Right Management and Claims Services Related to Loss Prevention or 2867         Related Claim Services Related to Loss Prevention or 2867         Related Claim Services Related to Loss Prevention or 2867         Related Claim Services Claim Services Related to Loss Prevention or 2867         Related Claim Services Claim Serv	Risk Management and Claims Services Payments         2365           Ludgment and Settlements         2366           Ludgment and Settlements         2368           Reductional, Inspectional, Supervisory Services Related to Loss Prevention or 2367         2368           Reductional Insurance Payments         2372         2369           Redictional Insurance Payments         2372         2372           Vehicle Insurance Payments         2372         0         0           Total Support Services - General Administration         2372         0         0         0           Power National Contraction Programs         4120         0         0         0         0           Payments for Special Education Programs         4120         0         0         0         0           Payments for Special Education Programs         4120         0         0         0         0           Payments for Special Education Programs         4120         0         0         0         0           Payments for Special Education Programs         4120         0         0         0         0           Dest Services Instruction Warrants         5300         0         0         0         0           Coopporter Personal Prog. Reg. Tax Anticipation Warrants		Insurance Payments (Regular or Self-Insurance)	2364										
Editorial Linguistic Statements   2566     Editorial Linguistic Statements   2567     Editorial Linguistic Statements   2568     Editorial Linguistic Plyments   2568     Editorial Linguistic Statements   2568     Editorial Linguistic Statements   2568     Editorial Linguistic Statements   2571     Editorial Linguistic Statements   2572     Editorial Linguistic Statements   2573     Editorial Linguistic Statements   2574     Editorial Linguistic Stat	Educational, Impactional, Supervisors Related to Loss Prevention or 2367   Reductional Activational Supervisors Services Related to Loss Prevention or 2367   Reductional Activational Supervisors Services Related to Loss Prevention or 2369   Reductional Supervisors Services Servic	Len	Risk Management and Claims Services Payments	2365									0 0	
Reductional, Impactional, Impactional Property Impactional Pr	Educational, Inspectional, Supervisory Services Related to Loss Prevention or 2367   Related to Loss Prevention or Related to Loss Prevention or Related to Loss Prevention   2368   Related to Loss Prevention   2368   Related to Loss Prevention   2369   Related to Loss Prevention   2371   Related to Loss Prevention   2372   Related to	=	Judgment and Settlements	2366										
Composition	Reciprocal insurance Payments   2368   2369   2369   2369   2369   2369   2371   2369   2371   2369   2371   2372   2369   2371   2372   2369   2372   237	- 16	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Beduction	7367										
Property Instrance (Buildings & Grounds)   2351   2372   2369   2371   2371   2372	Legal Services         Lagal Services         2371         2371         2371         2371         2371         2371         2372         2	100	Reciprocal Insurance Payments	2368								il datalgin depriy de percentare mercentare en	0	
Property Insurance (Buildings & Grounds)   2371   2372	Property Insurance (Transporation)         2371         Property Insurance (Transporation)         2372         O		Legal Services	2369										
Total Disbursements   Constraints   Constr	Total Support Services - General Administration   2372   Total Support Services - General Administration   2000   0   0   0   0   0   0	100	Property Insurance (Buildings & Grounds)	2371									0	
Total Support Services - General Administration   2000   0   0   0   0   0   0   0   0	Total Support Services - General Administration   2000   0   0   0   0   0   0   0   0		Vehicle Insurance (Transporation)	2372									0	
PAYMAENTS TO CHIRE DIST & GOVT UNITS (TF)         4000           Payments for Regular Programs         4.100           Payments for Regular Programs         4.100           Payments for Special Education Programs         4.100           Total Payments to Other Dist & Govt Units         5.000           DEBT SERVICES (TF)         Control of the Control o	PAYMAENTS TO OTHER DIST & GOVT UNITS (TF)         4000           Payments for Regular Programs         4110           Payments for Special advances         4120           Payments for Special advances         4000           Total Payments to Other Dist & Govt Units         5000           DEBT SERVICES (IF)         5000           DEST SERVICES (IF)         5000           DEST SERVICES (IF)         5110           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         6000           PROVISIONS FOR CONTINGENCIES (TF)         6000           PROVISIONS FOR CONTINGENCIES (TF)         6000           Total Disbursements/Expenditures         0         0	1	Total Support Services - General Administration	2000	0	0	0		0	0	0	0	0	
Payments for Regular Programs   4110   Payments for Regular Programs   4120   Payments for Regular Programs   4120   Payments for Special Education Programs   4200   Payments for Special Education Programs   4000   Payments for Special Education Programs   5000   Page 1 Services - Interest or Special Education Mores   5110   Page 1 Services - Interest or Sport-Tenan Debt   5130   Corporate Personal Programs   5130   Programs   5130	Payments for Regular Programs   4110     Payments for Regular Programs   4120     Payments for Special Education Programs   4120     Total Post micros interest on Short-Tenan Debt   500     DEBT SERVICES - INTEREST ON SHORT-TENAN DEBT   5110     DEST SERVICES - INTEREST ON SHORT-TENAN DEBT   5110     Corporate Personal Prop. Repl. Tax Anticipation Notes   5130     Total Debt Services - Interest on Short-Term Debt   5000     Total Debt Services - Interest on Short-Term Debt   5000     Total Disbursements/Expenditures   6000     Total Disbursements/Expenditures   6000	_ {	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000				ASSESSED FOR THE PARTY OF THE P	PHILIPPINE THE PRINCE	CANDELLA SHOE			一年 日本の大学の大学	
Peyments for Special Education Programs   4120   Programs   420   Programs   420   Programs   4300   Programs   4000	Peryments for Special Education Programs         4120           Total Payments for Special Education Programs         4120           DEBT SERVICES (TF)         5000           DEST SERVICES (TF)         5000           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Orther Interest or Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TF)         6000           PROVISIONS FOR CONTINGENCIES (TF)         6000           Total Disbursements/Expendifures         0         0         0	_	Payments for Regular Programs	4110									0	
Total Payments to Other Dist & Gont Units         4000         Company Note: The Company Notes         6 Company Note: The Company Notes         6 Company Note: The Company Notes         6 Company Note: The Company Notes         7 Company Note: The C	Total Payments to Other Dist & Gord Units         4000           DEBT SERVICES (TF)         5000           DEBT SERVICES (TF)         5000           DEBT SERVICES (TF)         5000           DEBT SERVICES (TF)         5000           DEST SERVICES (TF)         5000           Tax Anticipation Warrants         5130           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Orther Interest or Short-Term Debt         5150           Orther Interest or Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TF)         6000           PROVISIONS FOR CONTINGENCIES (TF)         6000           Total Disbursements/Expendifutures         0         0         0		Payments for Special Education Programs	4120		6							0	
DEBT SERVICES (TF)         500           DEST SERVICES INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TF)         6000           PROVISIONS FOR CONTINGENCIES (TF)         600           Total Disbursements/Expenditures         0         0         0         0	DEBT SERVICES (TF)         500           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5130           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TF)         6000           Total Disbursements/Expendifures         0         0         0         0		Total Payments to Other Dist & Govt Units	4000						0			0	
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5110           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TP)         6000           PROVISIONS FOR CONTINGENCIES (TP)         0	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         5110           Tax Anticipation Warrants         5130           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         6000           PROVISIONS FOR CONTINGENCIES (TT)         6000           Total Disbursements/Expendiflures         0         0         0         0		EBT SERVICES (TF)	2000									A STATE OF THE STA	
Tax Anticipation Warrants         510           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         600           PROVISIONS FOR CONTINGENCIES (TF)         6000           PROVISIONS FOR CONTINGENCIES (TF)         600           Total Disbursements/Expenditures         0	Tax Anticipation Warrants         5110           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         6000           PROVISIONS FOR CONTINGENCIES (TT)         6000           Total Disbursements/Expendifures         0         0         0         0	75	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT				年の大学院と							
Corporate Personal Prop. Repl. Tax Anticipation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         5000           PROVISIONS FOR CONTINGENCIES (TF)         6000           Total Disbursements/Expenditures         0         0         0         0         0	Corporate Personal Prop. Repl. Tax Anticleation Notes         5130           Other Interest or Short-Term Debt         5150           Total Debt Services - Interest on Short-Term Debt         6000           PROVISIONS FOR CONTINGENCIES (TT)         6000           Total Disbursements/Expenditures         0         0         0         0		Tax Anticipation Warrants	5110									0	
Other Interest or Short-Term Debt         5150         One of the control of the cont	Orther Interest or Short-Term Debt         5150         0           Total Debt Services - Interest on Short-Term Debt         5000         0           PROVISIONS FOR CONTINGENCIES (TT)         6000         0         0         0         0           Total Disbursements/Expenditures         0         0         0         0         0         0	!	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130					A CONTRACTOR OF THE PARTY OF TH				0	
Total Debt Services - Interest on Short-Term Debt         5000         0	Total Debt Services - Interest on Short-Term Debt         5000         0           PROVISIONS FOR CONTINGENCIES (TT)         6000         0 <td< td=""><th></th><td>Other Interest or Short-Term Debt</td><td>5150</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></td<>		Other Interest or Short-Term Debt	5150									0	
PROVISIONS FOR CONTINGENCIES (TF)         60000         0	PROVISIONS FOR CONTINGENCIES (TT)         60006         0         0         0         0           Total Disbursements/Expenditures         0         0         0         0         0         0	- 10	Total Debt Services - Interest on Short-Term Debt	2000						0			0	0
Total Diblurements/Expenditures         0         0         0         0         0         0	Total Disbursements/Expenditures 0 0 0 0 0 0 0	=	ROVISIONS FOR CONTINGENCIES (TF)	0009	St. Million St. St.		世代の祖にはなる		一切の対象	にはなりに問いた				
			Total Disbursements/Expenditures		0	0	0		0	0	0	0	0	

Pacific Incidence   Paci	¥	8	ပ	٥	ш	L	g	Ŧ	_	7	×	  -
Description (table value)   Long of Subplice & Subrice   Subrice   Subplice & Subplice & Subplice   Subplice & Subplice			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
State PENCHATION & SAFETY FUND (FP&S)         200 - FIRE PREVENTION & SAFETY FUND (FP&S)           Surroott searches         200 - FIRE PREVENTION & SAFETY FUND (FP&S)         200 - FIRE PREVENTION & SAFETY FUND (FP&S)           Surroott searches         200 - FIRE PREVENTION & SAFETY FUND (FP&S)         200 - FIRE PREVENTION (FP,S)         200 - FIRE		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Support Stands   Substant St	345 90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
State Stat	346 SUPPORT SERVICES (FP&S)	2000		<b>一般的是是一种</b>					BACKLEY STATE	STATE STATE STATE	Section Section 2	A STATE OF THE STA
Participation & Contraction Services   2530   254	347 SUPPORT SERVICES - BUSINESS											
Operation & Maintenance of Four Strickes         2540         0 <td></td> <td>2530</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Medical Sec. 30</td>		2530										Medical Sec. 30
Cheek Support Sevices - Business         2500         0	-	2540										
Other Support Service & Hemite   2900   20	50 Total Support Services - Business	2500	0		0			0		C	0 0	c
Total Support Services   2000   0   0   0   0   0   0   0   0		2900										
Payments TO OTHER DET & GOVT UNITS (FP&S) 4600  Payments to Regular (registration of Payments of Payments to Regular (regular of Payments to Chief Cort Units (Deacribe & Remize) 4300  OFEN SERVICES (FP&S) 5000  OEST SERVICES (FP&S) 5000  OEST SERVICES (FP&S) 5100  OTHER INTEREST ON SIGNET-TERM DEST 5100  OUT SERVICES INTEREST ON LONG-TERM DEST 6100  OUT SERVICES SERV	52 Total Support Services	2000	0		0			0		0	0 0	c
Payments to Regular Programs Payments to Regular Programs 4120 Other Payments to Special Education Programs 4120 Other Payments to Special Education Programs 4120 Other Payments to Charles Education Programs 4000 DEST SERVICES (PR&S) Trait Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal on Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Total Debt Service - Payments of Principal On Long-Term Debt Service - P	53 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	0004				THE PERSON NAMED IN				BINDS INC.	THE RESERVED TO SERVED TO	TO BE COME OF
Payments to Special Education Programs 4120  Other Payments to Other Govt Units Describe & Nemize) 4130  Other Payments to Other Govt Units Describe & Nemize) 4130  Other Payments to Other Govt Units Describe & Nemize) 4300  DEST SERVICES INTEREST ON SHORT-TERM DEST 5300  DEST SERVICES INTEREST ON SHORT-TERM DEST 7300  DEST SERVICES INTEREST ON SHORT-TERM DEST 730	54 Payments to Regular Programs	4110									C	ASTRONO PLANT
Other Payments to In-State Goof, Units (Describe & Itemize)         4190           Total Payments to Other Goof Units         4000           Total Payments to Other Goof Units         5000           Dest SERVICES (PAS.)         5000           Center SERVICES (PAS.)         5110           Construction Warments         5110           Other Interest on Short-Term Debt (Describe & Itemize)         5120           Other Interest on Short-Term Debt (Describe & Itemize)         5100           Other Interest on Short-Term Debt (Describe & Itemize)         5300           Debt Service - Interest on Short-Term Debt (Service)         500           Debt Service - Payments of Principal on Long-Term Debt (Service)         500           Debt Service - Payments of Principal on Long-Term Debt (Service)         600           Debt Service - Payments of Principal on Long-Term Debt (Service)         600           Debt Service - Payments of Principal on Long-Term Debt (Service)         600           Debt Service - Payments of Principal on Long-Term Debt (Service)         600           Payments of Principal Order (Service)         600           Paym	55 Payments to Special Education Programs	4120										
Total Payments to Other Good Units         4000           DEBT SERVICES (FR&S)         5000           DEBT SERVICES (FR&S)         5000           DEBT SERVICES (FR&S)         5110           Other Interest of SHORT-TERM DEBT         5110           Other Interest on Short-Term Debt         5110           Other Interest on Short-Term Debt         5100           DEBT SERVICES - Interest on Short-Term Debt         5100           DEBT SERVICES - Interest on Short-Term Debt         5100           DEBT SERVICES - Interest on Short-Term Debt         5300           Print/Service - Interest on Long-Term Debt         5300           Print/Service - Interest on Long-Term Debt         5300           Print/Service - Interest on Long-Term Debt         6000           One on the Common Debt Service on Long-Term Debt         6000           One on the Common Debt Service on Long-Term Debt         6000           One on the Common Debt Service on Long-Term Debt         6000 <td>56 Other Payments to In-State Govt. Units (Describe &amp; Itemize)</td> <td>4190</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0 0</td> <td></td>	56 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0 0	
DEBT SERVICES (FP.B.S.)         S000           DEBT SERVICES (FP.B.S.)         S100           DEST SERVICES INTEREST ON SHORT-TERM DEBT         0           Tack Authidustion Warrants         0           Other Interest on Short-Term Debt (Describe & Itemize)         5150           Operation Warrants         5200           DEST SERVICES - INTEREST ON LONG-TERM DEBT         5200           DEST SERVICE - Interest on Short-Term Debt (Describe & Itemize)         5300           DEST SERVICE - Interest on Short-Term Debt (Describe & Itemize)         0           Total Debt Service - Payments of Principal on Long-Term Debt (Describe & Itemize)         0           Principal Referred (Payment of Debt Service)         0           Total Debt Service         0         0           Total Disbursements/Expanditures         0         0	57 Total Payments to Other Govt Units	4000		· · · · · · · · · · · · · · · · · · ·				0				C
Tax Anticipation Warrants	58 DEBT SERVICES (FP&S)	2000										SANTON DESCRIPTION
Tax Anticipation Warrants   5110   Chief Interest on Short-Term Debt (Describe & termize)   5150   Chief Interest on Short-Term Debt (Describe & termize)   5150   Chief Interest on Short-Term Debt   5100   Chief Interest on Short-Term Debt   5100   Chief Interest on Short-Term Debt   5200   Chief Interest on Short-Term Debt   5200   Chief Interest on Chief Interest on Chief Interest on Short-Term Debt   5200   Chief Interest on Chief Interest on Chief Interest on Short-Term Debt   5200   Chief Interest on Chief Interest on Chief Interest on Chief Interest on Short-Term Debt   5200   Chief Interest on Chief Interest	17.30											
Other Interest on Short-Term Debt (Describe & Itemize)   5150   Control Cont		5110									c	
Total Debt Service - Interest on Short-Term Debt   5100   Company   5200		5150									0 0	
Debt Service - Payments of Principal on Long-Term Debt 13 (Lesses/Purchase S300)         200         0 <td></td> <td>2100</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>a</td>		2100						0			0	a
Debt Service - Payments of Principal on Long-Term Debt 13 (Leases/Purchase)         100         0		2200									c	
Total Debt Service         0         0         0           PROVISION FOR CONTINGENCIES (FP&S.)         6000         0         0         0         0           Total Disbursements/Expenditures         0         0         0         0         0         0		HIGHORY.										
0 0 0 0 0 0 0 0 0		2000						0			0	
Total Disbursements/Expenditures 0 0 0 0 0 0 0 0 0 0	36 PROVISION FOR CONTINGENCIES (FP&S)	0009									ABILITY OF THE STREET, SALES	
			0		0	0		0		0	C	c

	A	В	O	Ο	Ð	4
-	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Taxes Received (from 2016 Total Estimated Taxes (from & Prior Levies) the 2017 Levy) the 2017 Levy)	Estimated Taxes Due (from the 2017 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	0		0		0
2	Operations & Maintenance			0		0
9	Debt Services **	0		0		0
~	Transportation	0		0		0
8	Municipal Retirement	0		0		0
6	Capital Improvements	0		0		0
10	Working Cash	0		0		0
Ξ	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0				0
13	Leasing Levy		dina programma nga kililah didina kililan i	0		0
14	Special Education	0	Administration of the first of	0		0
15	Area Vocational Construction	0		0		0
9	Social Security/Medicare Only	0		0		0
17	Summer School	0				0
18	Other (Describe & Itemize)	0	MALENDA.	0		0
19	Totals	0	0	0	0	0
222	* The formulas in column B are unprotected to be overidden when reporting on a ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	when reporting on a ACCRUAL ba recorded on line 6 (Debt Services	sis.			

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1	<	B	U	۵	Э	ш	g	I	-	ſ	
-	SCHEDULE OF SHORT-TERM DEBT										
	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru June 30, 2018	Retired July 1, 2017 thru June 30, 2018	Outstanding Ending June 30, 2018					
ω 4	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT) Total CPPRT Notes	NOTES (CPPRT)									
_	TAX ANTICIPATION WARRANTS (TAW)					O COMPTENSION OF THE PERSON OF					
ာ်ဖ	Educational Fund										
	Operations & Maintenance Fund					0					
	Debt Services - Construction					0					
<u> </u>	Debt Services - Working Cash Debt Services - Befunding Bonds					0					
_	Transportation Fund					0 0					
_	Municipal Retirement/Social Security Fund										
	Fire Prevention & Safety Fund					0					
	Other - (Describe & Itemize)										
	TAN AND TANKS		0	0	0						
9	Educational Fund	NAME OF TAXABLE PARTY.									
_	Operations & Maintenance Fund					0					
	Fire Prevention & Safety Fund					0					
2	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
122 1	TEACHERS/FEMPLOYEES' ORDERS (T/EO)										
	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)	n Funds)				0					
	GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC)										
	Total GSAACs (All Funds)	STATISTICS STREET				0					
	OTHER SHORT-TERM BORROWING										
7 0	Total Other Short-Term Borrowing (Describe & Itemize)					0					
59	SCHEDULE OF LONG-TERM DEBT										
8	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2017	Issued July 1, 2017 thru	Any differences (Described and	Retired July 1, 2017 thru	Outstanding Ending June 30, 2018	Amount to be Provided for Payment on Long-	ded %
2016 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	• Each type of debt issued must be identified separately with the amount:	144 Arabination (1997)	0				(temize)	June 30, 2018		Tem Debt 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	2. Funding Bonds	5. Tort ludgment Bo	5. Tort Judgment Bonds	Spuns	8. Other						
<u>8</u> 8	3. Refunding Bonds	6. Building Bonds			9. Other						

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

Page 25

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1	2 19	_	ဗ	=		7	Х
-	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	E					
2	Description (Enter Whole Dollars)	Account No	Tort Immunity	Special Education	Area Vocational	School Facility Occupation	Driver Education
က	$\overline{}$	The second secon	The state of the s		Construction	Taxes	
4	_			THE RESIDENCE OF	Total Action Park	世紀 接一人 日本 社 日本	
က	$\neg$	10, 20, 40 or 50-1100					
ဖ	$\neg$	10, 20, 40, 50 or 60-1500					
7	$\neg$	10-1970				THE RESERVED TO SERVED THE SERVED TO SERVED THE SERVED	
<u></u>	$\neg$	30 or 60-1983					N. C.
၈ (		10 or 20-3370					
일:		-					
=	_	10, 20, 40 or 60-7200					
			0	0	0	0	0
33						1000年 1000年 1000 TO	THE REAL PROPERTY OF
4		10 or 50-1000					
15		20 or 60-2530					
9		10, 20, 40-2360-2370				一日 一日 日本	1000年
9	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
2						C	
22	Other Disbursements (Describe & Itemize)						
23	Total Disbursements		0	0	C	0	
24	Ending Cash Basis Fund Balance as of June 30, 2018		0	0	0		
25	Reserved Fund Balance	714			A CONTRACTOR OF THE CONTRACTOR		
26	Unreserved Fund Balance	730	0	0	0	0	0
78	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
3 29	Vec No the settle settle bed as increased as						
3 2		J. C. L. C.					
8	il yes, ilst in the aggregate the rollowing:	Total Becarve Bemaining:					
2	In the following categories, list all other Tort (mmunity expenditures not included in line 30 above. Enter total dallar amount for earth category.	ter total dollar amount for each cal	tegony				
35	Expenditures:						- 7
38	Workers' Compensation Act and/or Workers' Occupational Disease Act						
37	Unemployment Insurance Act						
88	_						
39	Risk Management and Claims Service						
49							
41							
3							
<b>1</b> }	Principal and Interest on Tort Bonds						
9		any fund other than the Tort Immu	ınity Fund (80) during the fi	scal year as a resuit of existi	ing (restricted) fund balar	nces	
4 4 8 A	In those other funds that are being spent down. Cell G6 above should include interest earnings only be a note of the same of t	gs only from these restricted tort immunity monies and only if reported in a fund <u>other</u> than Tort Immunity Fund (80).	nmunity monies and only i	f reported in a fund <u>other</u> th	ıan Tort İmmunity Fund (8	80).	
	33 Itc. 3/ 3-1006.7						1000

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_	A	В	ပ	D	Е	Ц	9	Н	_	7	¥	1
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	ND DEPRI	ECIATION		T.							
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life In Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreciated June 30, 2018
_	Works of Art & Historical Treasures	210				0						
4	land	220					TO THE STATE OF				100 日本の名は1000年	THE SERVICE STATE
	Non-Depreciable Land	221				0						
	Depreciable Land	222				0	S				0	
	Buildings	230					TALK TALK		THE PERSON NAMED IN COLUMN			TOTAL STREET,
	Permanent Buildings	231	43,068			43,068	S	9,471	861		10.332	37 736
	Temporary Buildings	232				0	8					
	Improvements Other than Buildings (Infrastructure)	240	100000			0	8				0	0
	11 Capitalized Equipment	052						STATE OF STA	TOWN TOWN THE REAL PROPERTY.	CONTRACTOR OF THE PARTY OF THE	TO STATE OF THE PARTY OF THE PA	September 1
	10 Yr Schedule	251	2,104,773	10,337		2,115,110	9	2,098,541	20,395		2.118,936	(3.876)
	5 Yr Schedule	252	216,961			216,961	ıs	180,140			180,140	36.821
	3 Yr Schedule	253				0	m				0	0
	15 Construction in Progress	260				0				<b>经济的</b>	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0
	Total Capital Assets	200	2,364,802	10,337	0	2,375,139		2,288,152	21,256	0	2,309,408	65,731
	Non-Capitalized Equipment	700			1000年大学の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	23,055	9	日本の大学 一年の	2,306			
48	Allowable Depreciation					STATE OF THE STATE			23.562			

	A	В	С	D I	E F
1	ROOM - CONTRACT OF THE STATE OF	ESTIMATED OPERATING EXPENSE PER P	-	EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018)	
		Thi	s schedu	le is completed for school districts only.	
2	Fund	Sheet, Row		ACCOUNT NO - TITLE	A
3		<u> </u>			Amount
7	EXPENDITURES:	HEROTE PARTIES PROFITE HIS BUILDING	CHE !	PERATING EXPENSE PER PUPIL	
_	ED ENDITORES.	Expenditures 15-22, L114		Total Expenditures	\$ 21,474,264
	O&M	Expenditures 15-22, L151		Total Expenditures	0
10 11		Expenditures 15-22, L174		Total Expenditures	0
	MR/SS	Expenditures 15-22, L210 Expenditures 15-22, L295		Total Expenditures Total Expenditures	0
	TORT	Expenditures 15-22, L342		Total Expenditures	0
14				Total Expenditures	\$ 21,474,264
		JRSEMENTS/EXPENDITURES NOT APPLICABLE TO THE	REGULAF	R K-12 PROGRAM:	
18		Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$ 0
19 20	TR TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)	0
21	TR	Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)	0
22	TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	0
23 24	TR	Revenues 9-14, LS2, Col F	1432	CTE - Transp Fees from Other Districts (In State)	0
25	TR Tr	Revenues 9-14, L56, Col F Revenues 9-14, L59, Col F	1442 1451	Special Ed - Transp Fees from Other Districts (In State) Adult - Transp Fees from Pupils or Parents (In State)	0
26	TR	Revenues 9-14, L60, Col F	1451	Adult - Transp Fees from Pupils or Parents (in State)  Adult - Transp Fees from Other Districts (in State)	0
	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)	0
	TR O&M-TR	Revenues 9-14, L62, Col F Revenues 9-14, L148, Col D & F	1454	Adult - Transp Fees from Other Sources (Out of State)	0
	O&M-TR	Revenues 9-14, L149, Col D & F	3410 3499	Adult Ed (from ICCB) Adult Ed - Other (Describe & Itemize)	0
	O&M-TR	Revenues 9-14, L218, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through	0
	O&M-TR	Revenues 9-14, L219, Col D,F	4605	Fed - Spec Education - Preschool Discretionary	0
33 34		Revenues 9-14, L229, Col D Expenditures 15-22, L7, Col K - (G+I)	4810 1125	Federal - Adult Education Pre-K Programs	0
	ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	0
		Expenditures 15-22, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K	0
37 38		Expenditures 15-22, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	0
39		Expenditures 15-22, L15, Col K - (G+I) Expenditures 15-22, L20, Col K	1600 1910	Summer School Programs Pre-K Programs - Private Tuition	10,954
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	0
41		Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	0
42 43		Expenditures 15-22, L23, Col K Expenditures 15-22, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition	0
44		Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition	0
45		Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tultion	0
46 47		Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition	0
		Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition	0
49		Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition	0
		Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition	0
		Expenditures 15-22, L32, Col K Expenditures 15-22, L75, Col K - (G+I)	1922 3000	Truants Alternative/Optional Ed Progms - Private Tultion Community Services	0
		Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units	125,034 4,535,328
		Expenditures 15-22, L114, Col G	120	Capital Outlay	10,337
55 56		Expenditures 15-22, L114, Col I	2000	Non-Capitalized Equipment	23,055
57		Expenditures 15-22, L130, Col K - (G+I) Expenditures 15-22, L139, Col K	3000 4000	Community Services Total Payments to Other Govt Units	0
58	O&M	Expenditures 15-22, L151, Col G	4000	Capital Outlay	0
59	M&C	Expenditures 15-22, L151, Col I	123	Non-Capitalized Equipment	0
60 61	us OS	Expenditures 15-22, L160, Col K Expenditures 15-22, L170, Col K	4000	Payments to Other Dist & Govt Units	0
61 62	rr	Expenditures 15-22, L170, Col K  Expenditures 15-22, L185, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services	0
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units	0
64	rr -	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	0
65 66	rr	Expenditures 15-22, L210, Col G Expenditures 15-22, L210, Col I		Capital Outlay  Non-Capitalized Equipment	0
		Expenditures 15-22, L216, Col K	1125	Pre-K Programs	0
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K	0
		Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K	0
		Expenditures 15-22, L221, Col K Expenditures 15-22, L224, Col K	1300 1600	Adult/Continuing Education Programs Summer School Programs	0
72	MR/SS	Expenditures 15-22, L280, Col K	3000	Community Services	0
73	MR/SS	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	0
74 76 77 78	ort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	0
76				Total Deductions for OEPP Computation (Sum of Lines 18 - 74)	\$ 4,704,708
<u>//</u>				Total Operating Expenses Regular K-12 (Line 14 minus Line 76)	16,769,556
<del>7</del> 9			9 M	onth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2017-2018  Estimated OEPP (Line 77 divided by Line 78)	0.00 \$ Complete Line 78
<del>50</del>				estillated OFFE (Fixe 11 divided by Fixe 19)	5 Complete Line 78

	FSTIMATED ODEDATING EVACUATE	DED DUIDU 40	EDDI/DED CADITA TUITION CHARGE (DOTO) COLOR COLOR	
	ESTIMATED OPERATING EXPENSE I		EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2018) le is completed for school districts only.	
<u>Fund</u>	Sheet, Row	This schedu	The second secon	
The second secon	Stiggt flow	IIII OFFICE AND A PROPERTY.	ACCOUNT NO - TITLE	Amount
	CHIEFUR WAS ARRESTED BY THE	<b>以中央主义等指定的</b>	PER CAPITA TUITION CHARGE	<b>国创发型和国际科技的</b>
LESS OFFSETTING RECEIPTS/REV	VENUES: Revenues 9-14, L42, Col F	1411	Books Toront C. B.	
TR	Revenues 9-14, L44, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$
TR	Revenues 9-14, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR TR	Revenues 9-14, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 9-14, L51, Col F Revenues 9-14, L53, Col F	1431 1433	CTE - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 9-14, L54, Col F	1434	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	
TR	Revenues 9-14, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)	
TR TR	Revenues 9-14, L57, Col F Revenues 9-14, L58, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
ED	Revenues 9-14, L75, Col C	1444 1600	Special Ed - Transp Fees from Other Sources (Out of State) Total Food Service	-
ED-O&M	Revenues 9-14, L82, Col C,D	1700	Total District/School Activity Income	
ED ED	Revenues 9-14, L84, Col C	1811	Rentals - Regular Textbooks	
ED	Revenues 9-14, L87, Col C Revenues 9-14, L88, Col C	1819 1821	Rentals - Other (Describe & Itemize)	
ED	Revenues 9-14, L91, Col C	1829	Sales - Regular Textbooks Sales - Other (Describe & Itemize)	
ED	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)	
ED-0&M ED-0&M-TR	Revenues 9-14, L95, Col C.D.	1910	Rentals	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L98, Col C,D,F Revenues 9-14, L104, Col C,D,E,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts	
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)	
ED-O&M-TR	Revenues 9-14, L131, Col C,D,F	3100	Total Special Education	1,285,
ED-O&M-MR/SS ED-MR/SS	Revenues 9-14, L140, Col C,D,G Revenues 9-14, L144, Col C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed	
ED	Revenues 9-14, £145, Col C	3360	State Free Lunch & Breakfast	
ED-O&M-MR/SS	Revenues 9-14, L146, Col C,D,G	3365	School Breakfast Initiative	
ED-O&M ED-O&M-TR-MR/SS	Revenues 9-14, L147,Col C,D	3370	Driver Education	
ED CORINI-1 K-IVIN/33	Revenues 9-14, L154, Col C,D,F,G Revenues 9-14, L155, Col C	3500 3610	Total Transportation Learning Improvement - Change Grants	
ED-O&M-TR-MR/SS	Revenues 9-14, L156, Col C,D,F,G	3660	Scientific Literacy	
ED-TR-MR/SS	Revenues 9-14, L157, Col C,F,G	3695	Truant Alternative/Optional Education	
ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G Revenues 9-14, L160, Col C,F,G	3715	Reading Improvement Block Grant	
ED-TR-MR/SS	Revenues 9-14, L161, Col C,F,G	3720 3725	Reading Improvement Block Grant - Reading Recovery  Continued Reading Improvement Block Grant	
ED-TR-MR/SS	Revenues 9-14, L162, Col C,F,G	3726	Continued Reading Improvement Block Grant (2% Set Aside)	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G	3766	Chicago General Education Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L164, Col C,D,F,G Revenues 9-14, L165, Col C,D,E,F,G	3767 3775	Chicago Educational Services Block Grant School Safety & Educational Improvement Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 9-14, L166, Col C,D,E,F,G	3780	Technology - Technology for Success	
ED-TR	Revenues 9-14, L167, Col C,F	3815	State Charter Schools	
O&M ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L170, Col D Revenues 9-14, L171, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects	
ED	Revenues 9-14, L180, Col C	4045	Other Restricted Revenue from State Sources Head Start (Subtract)	
ED-O&M-TR-MR/SS	Revenues 9-14, L184, Col C,D,F,G	920	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
ED-O&M-TR-MR/SS ED-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V	
ED-O&M-TR-MR/SS	Revenues 9-14, L201, Col C,G Revenues 9-14, L211, Col C,D,F,G	4200 4300	Total Food Service Total Title I	
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV	
ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	1,483,
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L221, Col C,D,F,G Revenues 9-14, L222, Col C,D,F,G	4625 4630	Fed - Spec Education - IDEA - Room & Board	192,
ED-O&M-TR-MR/SS	Revenues 9-14, L223, Col C,D,F,G  Revenues 9-14, L223, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	
ED-O&M-MR/SS	Revenues 9-14, L228, Col C,D,G	4700	Total CTE - Perkins	
ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C231 thru J258)	4800	Total ARRA Program Adjustments	
:D :D-O&M-D\$-TR-MR/55-Tort	Revenues 9-14, L260, Col C Revenues 9-14, L261, Col C-G,J	4901 4902	Race to the Top  Race to the Top-Preschool Expansion Grant	
D,O&M,MR/SS	Revenues 9-14, L262, Col C,D,G	4904	Advanced Placement Fee/International Baccalaureate	
D-TR-MR/SS	Revenues 9-14, L263, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
:D-TR-MR/SS :D-TR-MR/SS	Revenues 9-14, L264, Col C,F,G Revenues 9-14, L265, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
:D-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,F,G Revenues 9-14, L266, Col C,D,F,G	4910 4920	Learn & Serve America McKinney Education for Homeless Children	
D-O&M-TR-MR/SS	Revenues 9-14, L267, Col C,D,F,G	4930	Title II - Elsenhower Professional Development Formula	
D-O&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality	
D-O&M-TR-MR/SS D-O&M-TR-MR/SS	Revenues 9-14, L269, Col C,D,F,G Revenues 9-14, L270, Col C,D,F,G	4960 4991	Federal Charter Schools  Medicald Matching Funds - Administrative Outreach	
D-O&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4991	Medicald Matching Funds - Administrative Outreach Medicald Matching Funds - Fee-for-Service Program	126,4 696,4
D-O&M-TR-MR/SS	Revenues 9-14, L272, Col C,D,F,G	4999	Other Restricted Revenue from Federal Sources (Describe & Itemize)	152,
D-TR-MR/SS D-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	
P-MAIN 22	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds ***	
			Total Deductions for PCTC Computation Line 84 through Line 174	\$ 3,938,
			Net Operating Expense for Tuition Computation (Line 77 minus Line 176)  Total Depreciation Allowance (from page 26, Line 18, Coi I)	12,831,
			Total Allowance for PCTC Computation (Line 177 plus Line 178)	23, 12,855,
		9 M	onth ADA from District Average Daily Attendance/Prior General State Ald Inquiry 2017-2018	12,833,0
			Total Estimated PCTC (Line 179 divided by Line 180) *	\$ #DIV
The total OFPP/PCTC may cha	nge based on the data provided. The final amount	e will be enter-t	Jest ud har	
			ted by ISBE on Calculation Details." Open excel file and use the amount in column W for the selected distri	<b></b>
" Go to the link below: Under			er Education Funding Allocation Calculation Details", and use column U for the selected district	

# Illinois State Board of Education School Business Services Division

# **Current Year Payment on Contracts For Indirect Cost Rate Computation**

### **Instructions:**

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts.

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
- 2. In column (B) enter the number of the Fund-Functon-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30.
- 3. In Column (C) enter the name of the Company that is listed on the contract.
- 4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be equal to the amount reported in the AFR's "Expenditures 15-22" tab.
  - 5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).
- 6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2020.
- 7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calucation

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Fund-Function-Object Name	Fund- Function-	Contracted Company Name	Current Year Amount Paid on	Contract Amount Applied to the Indirect Cost Rate	Contract Amount deducted from the Indirect Cost Bate
Where the Expenditure was Recorded	Object Number	(Column C)	Contract	Base	Base
	(Auminia b)		(Column D)	(Column E)	(Column F)
	10-1000-600	Company Name	200,000	25,000	475,000
				0	0
	***************************************			0	0
				0	0
				0	0
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THE PARTY OF THE P	***************************************			0	0
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		100000000000000000000000000000000000000		0	0
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				0	0
				0	0
				0	0
	***************************************			0	0
				0	0

Fund- Function- Object Number (Column B)

	found in the "Expenditures 15-22" tab.) found in the "Expenditures 15-22" tab.) function that work with specific federa fr, all other salaries for Title I clerks perf in listed.  In e of commodities when determining if 6	res 15-22" toch.) nents/expenditur i specific federal g itle I derks perfor itle I derks perfor	res included within the following fur grant programs in the same capacit rming like duties in that function m Single Audit is required).  Restricted Program Indirect Costs D	ng functions charged direct spacity as those charged to ion must be included. Inclu	tly to and reimbursed from fede and reimbursed from the same ude any benefits and/or purchas	leral grant programs. e federal grant ised services paid on or
2 SECTION I 3 Financial Data To Assist Indirect Cost Rate Determination 4 (Source document for the computation of the Indirect Cost Rate is four ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11 Also, include all amounts paid to or for other employees within each fun programs. For example, if a district received funding for a Title I clerk, a to persons whose salaries are classified as direct costs in the function list to persons whose sularies are classified as direct costs in the function list of Support Services (1-2500) and (5-2500) 7 Direction of Business Support Services (1-2510) and (5-2510) 8 Fiscal Services (1-2520) and (5-2520) 9 Operation and Maintenance of Plant Services (1, 2, and 5-2540) 10 Food Services (1-2560) Must be less than (P16, Col E-F, L63)	ind in the "Expenditur.  1, enter the disbursem inction that work with all other salaries for T sted.	es 15-22" tab.)  ents/expenditur specific federal is itle I derks perfor determining if a:	res included within the followir grant programs in the same cal rming like duties in that functic Single Audit is required).  Restricted Profindirect Costs	ng functions charged direct spacity as those charged to ion must be included. Inclu	tly to and reimbursed from fede of any benefits and/or purchas	eral grant programs. e federal grant ised services paid on or
	1, enter the disbursem notion that work with all other salaries for T sted.	specific federal grife I derks perfor	res included within the followin grant programs in the same cal rming like duties in that functional single Audit is required).  Restricted Programs in the following specific struction in the following specific	ng functions charged direct pacity as those charged to ion must be included. Inclu	tly to and reimbursed from fede and reimbursed from the same ude any benefits and/or purchas	ieral grant programs. e federal grant ised services paid on or
	of commodities when	determining if a !	Single Audit is required).  Restricted Pro			
	of commodities when	determining if a !	Single Audit is required).  Restricted Pro			
	of commodities when	determining if a !	Single Audit is required).  Restricted Pro			
	of commodities when	determining if a !	Single Audit is required).  Restricted Pro			
	of commodities when	determining if a !	Single Audit is required).  Restricted Pro			
	of commodities when	determining if a S	Single Audit is required).  Restricted Pro			
Value of Commodities Received for Fiscal Year 2018 (include the value of commodities when determining if a Single Audit is required)		Function	Restricted Proj			
12 Internal Services (1-2570) and (5-2570)		Function	Restricted Proj			
3 Staff Services (1-2640) and (5-2640)		Function	Restricted Proj Indirect Costs			
		Function	Restricted Proj Indirect Costs			
15 SECTION II		Function	Restricted Prog	TO THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS		
Commerce invited Cost Nate for reactal Programs	Control of the last of the las	Function	Indirect Costs	- Carama	I monthshaked Dec	
81				Direct Costs	Indirect Costs Dir	Ogram Direct Costs
19 Instruction		1000		11,455,325		11,455,325
20 Support Services:						
Pupil		2100		2,499,596		2,499,596
		2200		357,059		357,059
		2300		1,802,971		1,802,971
24 School Admin		2400		98,866		98'86
_		0.10				
		2510	0 00 11.7	0	0	0
_		7520	1/5,000	0	175,000	0
20 Oper. & Maint. Plant Services		2550		286,046	286,046	0
		2560		701'71		701'71
_		2570	C	0 0		
$\overline{}$					>	
33 Direction of Central Spt. Srv.		2610		0		0
34 Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0
_		2630		352		352
36 Staff Services		2640	0	0	0	0
		2660	93,133	0	93,133	0
39 Community Services		3000		125 034		125 034
_	m nage 291	2000		רניינישד		#CO,CZI
41 Total	200		268,133	16.637.411	554.179	16.351.365
$\overline{}$			Restricted Rate		Unrestricted Rate	
43			Total Indirect Costs:	268,133	Total Indirect costs:	554,179
44			Total Direct Costs:	16,637,411	Total Direct Costs:	16,351,365
45			= 1.61%		= 3.39%	

					The second secon	
	A	<u> </u>	ပ	۵	ш	
_			REPORT OF	N SHARED SE	REPORT ON SHARED SERVICES OR OUTSOURCING	THE PERSON NAMED OF THE PE
2			School	de Section 1	School Code Section 17-1 1 (Bublic Act 07 0357)	7.03571
3			E	iscal Year End	Fiscal Year Ending June 30, 2018	
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in	utsourcing	the prior	the prior, current and next fiscal years.	fiscal years.	
9			Macon-F	Platt Specia	Macon-Piatt Special Education	
8	Chack have it this cohodula is not analizable	_	Prior Fiscal	Current	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
6	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget	1		riscal Teal		Cooperative of Shared Service.
					Barriers to	
9	Service of the control of the contro				Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
4	Employee Benefits					
15	Energy Purchasing					
9	Food Services					
12	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					APPER
23	Personnel Recruitment					
24	Professional Development					The section is a second contract of the secon
22	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		and the second s			
29	Technology Services					
30	Transportation					
3	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
1						
32	Additional space for Column (D) - Barriers to Implementation:					
37						
Τ						
П	Additional space for Column IE) - Name of LEA:					
42						
2	The second secon		300			

## 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)					School District Name: RCDT Number:	Macon-Piatt Special Education District 39-055-0610-61	Education District
		Actual	Actual Expenditures, Fiscal Year 2018	1018	Budget	Budgeted Expenditures, Fiscal Year 2019	ear 2019
Description	Funct.	(10) Educational Fund	(20) Operations & Maintenance Fund	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	0	対の対象を対象を対象	0			0
2. Special Area Administration Services	2330	1,667,980		1,667,980			0
3. Other Support Services - School Administration	2490	0		0			0
4. Direction of Business Support Services	2510	0	0	0			0
5. Internal Services	2570	0		0		以此後 (1) · · · · · · · · · · · · · · · · · · ·	0
6. Direction of Central Support Services	2610	0		0			
<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	ıy state law			0			0
8. Totals		1,667,980	0	1,667,980	0	0	0
9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual)	(Actual)						Enter Budget Data

### CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018.

I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

Contact Name (for questions)	Contact Telephone Number
line 9 is greater than 5% please check one box below.	

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 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process	can be found at <a href="https://www.isbe.net/Pages/Waivers.aspx">https://www.isbe.net/Pages/Waivers.aspx</a> .
--	--	---

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

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

Page 11, Line 106, (Col. 10) Other Local Fees     Instructional supply fees	\$	835
2. Page 11, Line 107, (Col. 10) Other Local Revenue Jury Duty/Witness Fee	\$	117
<ol> <li>Page 14, Line 272, (Col. 10) Other Restricted Revenue from Federal Sources Secondary Transition Program (STEP)</li> </ol>	\$15	52,798
<ol> <li>Page 15, Line 41, (Col. 10) Other Support Services - Pupils Vocational STEP Coach</li> </ol>	\$10	3,915

Page 34 Page 34

#### Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) Computer Technology only.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other Indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
  - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

#### [Please insert files above]

#### Instructions to insert word doc or pdf files:

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

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

Ш	A	В	ပ	D	ш	ட
		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	CIAL REPORT (AFR) SU School Code, Section	IT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION visions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	7	
2	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 and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2019 annual budget to be amended to include a "deficit reduction plan" and narrative.	reflects that a "deficit red he plan to Illinois State Bo "deficit reduction plan" aı	uction plan" is required ( ard of Education (ISBE) v nd narrative.	is calculated below, then t vithin 30 days after accept	he school district is to coing the audit report. Thi	mplete the "deficit s may require the
ო	The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell f7) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	E guidelines and is include ues (cell F6) being less thar alance is less than three tir o balance the shortfall witl	d in the School District B ordirect expenditures (ce nes the deficit spending, hin the next three years.	udget Form 50-36, beginni I f7) by an amount equal t the district must adopt an	ng with page 20. A plan o or greater than one-thi id submit an original bud	is required when the rd (1/3) of the ending get/amended budget
4	• If the FY2019 school district budget already requires		lan, and one was submit	a deficit reduction plan, and one was submitted, an updated (amended) budget is not required.	1) budget is not required.	
2	• If the Annual Financial Report requires a deficit reducton plan even though the FY2019 budget does not, a completed deficit reduction plan is still required.	: reducton plan even thoug	h the FY2019 budget do	es not, a completed deficit	reduction plan is still req	uired.
9		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only All AFR pages must be completed to generate the following calculation)	perating Funds Only e following calculation)		
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	22,036,922				22,036,922
၈	Direct Expenditures	21,474,264	лай Андения (Адения) Адения в менения в на постава на постава на постава на постава на постава на постава на п			21,474,264
9	Difference	562,658				562,658
11	Fund Balance - June 30, 2018	3,875,617	ene particular de la companya de la La companya de la co			3,875,617
12						
13			Ω.	Balanced - no deficit reduction plan is required.	uction plan is required	-
14	<b>,</b>					
15	The state of the s				100 to 10	TANK DA

### ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET) DISTRICT/JOINT AGREEMENT Year Ending June 30, 2018

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRAT	ION NUMBER
Macon-Piatt Special Education District	39-055-0610-61	066-00384	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT	(as applicable)	NAME AND ADDRESS OF AUDIT FIRM	1
		BKD, LLP	
Dr. Paul Fregeau		225 N Water Street	
ADDRESS OF AUDITED ENTITY		Decatur	
(Street and/or P.O. Box, City, State, Zip Code)			
		E-MAIL ADDRESS: hpowell@bi	kd.com
335 East Cerro Gordo Street		NAME OF AUDIT SUPERVISOR	
Decatur		Heather Powell	
	62	523	
		CPA FIRM TELEPHONE NUMBER	FAX NUMBER
		217 429-2411	217 429-6109

#### THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

	A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to ISBE (either with the audit or under separate cover).
	Financial Statements including footnotes (Title 2 CFR §200.510 (a))
	Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
	Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
	Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Title 2 CFR §200.515 (b))
	Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
	Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
	Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
	Corrective Action Plan on LEA letterhead (Title 2 CFR §200.511 (c))
THE FOLLOWIN	G INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:
	A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
	A Copy of each Management Letter

Note: IF THE PAPER COPY OF THE AFR IS NOT THE SAME AS THE ELECTRONIC VERSION, PLEASE NOTIFY - Leslie Clay at iclay@isbe.net



#### Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

#### **Independent Auditor's Report**

Administrative Board Macon-Piatt Special Education District Decatur, Illinois

#### Report on Compliance for Each Major Federal Program

We have audited the compliance of Macon-Piatt Special Education District (District), a component unit of Decatur School District No. 61, with the types of compliance requirements described in the *OMB* Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018. 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 federal statutes, regulations, contracts and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District'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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance 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, Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, 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, 2018.

#### **Report on Internal Control Over Compliance**

Management of Macon-Piatt Special Education District, a component unit of Decatur School District No. 61, 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 the District'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 our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District'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 a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BKD,LLP

Decatur, Illinois October 18, 2018

#### Macon-Piatt Special Education District 39-055-0610-61 SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of 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 Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.	
GENERAL INFORMATION	
1. Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.	
2. All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.	
3. <u>ALL</u> 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).	
<ol> <li>Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.</li> <li>Verify or reconcile on reconciliation worksheet.</li> </ol>	
6. The total value of non-cash COMMODITIES has been included within the AFR on the INDIRECT COSTS page (ICR Computation 29) on Line 1 It <u>should not</u> 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.	1.
<ol> <li>Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse         https://harvester.census.gov/facweb/Default.aspx     </li> </ol>	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	
8. All prior year's projects are included and reconciled to final FRIS report amounts.  - Including receipt/revenue and expenditure/disbursement amounts.	
9. All current year's projects are included and reconciled to most recent FRIS report filed.  - Including receipt/revenue and expenditure/disbursement amounts.	
<ul> <li>Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,</li> <li>discrepancies should be reported as Questioned Costs.</li> </ul>	
11. The total amount provided to subrecipients from each Federal program is included.	
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 a 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 <b>COMMODITIES</b> 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	
<u>Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.as</u> * Non-Cash Commodities: Commodities information for non-cash items received through Other Food Services	DX
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:	
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx  * 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:	
https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx  * 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.

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#### Macon-Piatt Special Education District 39-055-0610-61 SINGLE AUDIT INFORMATION CHECKLIST

		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
<u>SUM</u>	MAR	RY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN
	28.	Audit opinions expressed in opinion letters match opinions reported in Summary.
	29.	<u>All</u> Summary of Auditor Results questions have been answered.
	30.	All tested programs and amounts are listed.
	31.	Correct testing threshold has been entered. (Title 2 CFR §200.518)
<u>Findi</u>	ngs h	nave been filled out completely and correctly (if none, mark "N/A").
	32.	Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
		Finding completed for each Significant Deficiency and for each Material Weakness noted in opinion letters.
	34.	Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
		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).
	36.	Questioned Costs have been calculated where there are questioned costs.
	37.	Questioned Costs are separated by project year and by program (and sub-project, if necessary).
		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>
		A CORRECTIVE ACTION PLAN, on the LEA's letterhead has been completed for each finding.
		- Including Finding number, action plan details, projected date of completion, name and title of contact person
		O O Comment Service Services and a service of south property from the contract betack

#### Macon-Piatt Special Education District 39-055-0610-61

### RECONCILIATION OF FEDERAL REVENUES Year Ending June 30, 2018 Annual Financial Report to Schedule of Expenditures of Federal Awards

#### **TOTAL FEDERAL REVENUE IN AFR**

Account Summary 7-8, Line 7	Account 4000	\$	2,663,049
Flow-through Federal Revenues Revenues 9-14, Line 112 Value of Commodities	Account 2200		3,753,736
Indirect Cost Info 29, Line 11			-
Less: Medicaid Fee-for-Service Program			
Revenues 9-14, Line 271	Account 4992		(696,452)
AFR TOTAL FEDERAL REVENUES:		\$	5,720,333
ADJUSTMENTS TO AFR FEDERAL REVENUE AN	OUNTS:		
Reason for Adjustment:			
		\$\$\text{\$\exititt{\$\text{\$\exititt{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\text{\$\texitex{\$\texititt{\$\text{\$\texititt{\$\text{\$\texititit{\$\text{\$\texititt{\$\text{\$\texititt{	
ADJUSTED AFR FEDERAL REVENUES		\$	5,720,333
Total Current Year Federal Revenues Reported Federal Revenues	on SEFA: Column D	\$	5,720,333
Adjustments to SEFA Federal Revenues:			
Reason for Adjustment:			
	ADJUSTED SEFA FEDERAL REVENUE:	\$	5,720,333
	DIFFERENCE:	\$	-

#### Macon-Piatt Special Education District 39-055-0610-61

#### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

#### Year Ending June 30, 2018

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

Note 2: Indirect Facilities & Administration costs<sup>6</sup>

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Macon-Platt Special Education District and is presented on the Cash Basis of Accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Auditee elected to use 10% de minimis cost rate?	YI	ES X NO
Note 3: Subrecipients Of the federal expenditures presented in the schedule, Macon-Platt Special Educ follows:	cation District provided fed	deral awards to subrecipients as
Program Title/Subreciplent Name	Federal	Amount Provided to
	CFDA Number	Subrecipient
IDEA-Preschool Flow-Through/Decatur Public School District #61	84.173A	127,046
IDEA-Preschool Flow-Through/Bement Community Unit District #5	84.173A	3,757
IDEA-Preschool Flow-Through/Central A & M School District #21	84.173A	5,267
IDEA-Preschool Flow-Through/Cerro Gordo CUSD #100	84.173A	2,935
IDEA-Preschool Flow-Through/ Maroa Forsyth CUSD #2	84.173A	3,040
IDEA-Preschool Flow-Through/ Meridian CUSD #15	84.173A	8,184
IDEA-Preschool Flow-Through/Monticello CUSD #25	84.173A	11,750
IDEA-Preschool Flow-Through/Mt Zion CUSD #3	84.173A	17,649
IDEA-Preschool Flow-Through/Sangamon Valley CUSD #9	84.173A	10,293
IDEA-PreschoolFlow-Through/Warrensburg Latham CUSD#11	84.173A	9,401
IDEA-Flow-Through/Decatur Public School District #61	84.027A	
IDEA-Flow-Through/Argenta Oreana CUSD #1		1,638,127
	84.027A	150,347
IDEA-Flow-Through/Bement Community Unit District #5	84.027A	96,795
IDEA-Flow-Through/Central A & M School District #21	84.027A	239,795
IDEA-Flow-Through/Cerro Gordo CUSD #100	84.027A	114,954
IDEA-Flow-Through/Deland Weldon CUSD #57	84.027A	37,846
IDEA-Flow-Through/ Maroa Forsyth CUSD #2	84.027A	85,174
IDEA-Flow-Through/ Meridian CUSD #15	84.027A	239,943
IDEA-Flow-Through/Monticello CUSD #25	84.027A	262,345
IDEA-Flow-Through/Mt Zion CUSD #3	84.027A	316,962
IDEA-Flow-Through/Sangamon Valley CUSD #9	84.027A	125,781
IDEA-Flow-Through/Warrensburg Latham CUSD#11	84.027A	236,354
Note 4: Non-Cash Assistance		
The following amounts were expended in the form of non-cash assistance by [Ent	tity #XYZ] and should be in	cluded in the Schedule of
Expenditures of Federal Awards:	•	
NON-CASH COMMODITIES (CFDA 10.555)**:	\$0	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$0	Total Non-Cash \$0
Note 5: Other Information		
Insurance coverage in effect paid with Federal funds during the fiscal year:		
Property	No	
Auto	No	
General Liability	No	
Workers Compensation	No	
Loans/Loan Guarantees Outstanding at June 30:	No	
District had Federal grants requiring matching expenditures	Yes	
	(Yes/No)	
** The amount reported here should match the value reported for non-cash Commodities of	on the Indirect Cost Rate Comp	putation page.

<sup>&</sup>lt;sup>5</sup> This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

<sup>6</sup> The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

# Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

# Year Ending June 30, 2018

Or CFDA (1st 8 digits) Number <sup>2</sup> or Contract # <sup>3</sup> (A) (B)  84.173A 17.4600-00  18.4600-00  18.4620-00  18.4620-00	Year 7/1/16-6/30/17 (C) (C) (S) 182,115	Year 7/1/17-6/30/18 (D) \$ 11,375	Year 7/1/16-6/30/17 (E)	Year 7/1/16-6/30/17 Pass through to	Year	Year 7/1/17-6/30/18	Obligations/	Final	Budget
CFDA (1st 8 digits)   Number   Or Contract #   (A) (B) (B)	\$ 8	x [1]	Year 7/1/16-6/30/17 (E)	7/1/16-6/30/17 Pass through to	Year	7/1/17-6/30/18	Obligations/	Status	Budget
Board of Education  -Through 84.173A 17.4600-00  A  A  18.4600-00  18.4600-00  18.4620-00  18.4620-00	8 8	0	7/1/16-6/30/17 (E)	Pass through to					
Eation  Board of Education  -Through 84.173A 17.4600-00  A  A  18.4600-00  18.4620-00  18.4620-00  18.4620-00	\$		(E)		7/1/17-6/30/18	Pass through to	Encumb.	(E)+(F)+(G)	•
1gh 84.173A 17-4600-00 18-4600-00 18-4600-00 18-4620-00 18-4620-00 18-4620-00 18-4620-00	\$			Subrecipients	æ	Subrecipients	9	) E	e
84.173A 17-4600-00 18-4600-00 84.027A 17-4620-00 18-4620-00	8								
84.173A 17-4600-00 18-4600-00 84.027A 17-4620-00 18-4620-00	8					AND THE PARTY OF T			
84.027A		197,680	\$ 193,490		-	· ·	· ·	\$ 193.490	\$ 200.030
84.027A			•		199,322	199,322			
84.027A		209,055	193,490	•	199,322	199,322	,	392,812	423.262
84.027A									
	-	297,714	4,875,052	168,351	1	14,398	-	4,875,052	5,125,201
Done Theoret Menticell Office 406		4,741,502	1	,	4,847,810	3,544,423	1	4,847,810	5,327,929
Done Theoret Menticelle Office 110E	4,264,168	5,039,216	4,875,052	168,351	4,847,810	3,558,821	1	9,722,862	10,453,130
Down Thursday Mandadle CHISD 405									
rass intough Montreello COSD #23									
IDEA - Flow-Through - Room and Board 84.027A 17-4625-00	93,534	71,362	133,830		31,066		-	164,896	N/A
18-4625-00	1	121,500	1	•	153,600	•	-	153,600	N/A
	93,534	192,862	133,830	1	184,666	•	•	318,496	N/A
Total CFDA# 84.173A	4,357,702	5,232,078	5,008,882	168,351	5,032,476	3,558,821	-	10,041,358	10,453,130
Total Special Ed Cluster	4,539,817	5,441,133	5,202,372	168,351	5,231,798	3,758,143	•	10,434,170	10,876,392

<sup>• (</sup>M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

# 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 name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

The Uniform Guidance 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 the schedule and suggests to include the amounts in the SEFA notes.

# Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2018

		ISBE Project #	Receipts/Revenues	Kevenues		Expenditure/1	Expenditure/Disbursements				
Federal Grantor/Pass-Through Grantor	CFDA	(1st 8 digits)	Year	Year	Year	Year 7/1/16-6/30/17	Year	Year 7/1/17-6/30/18	Obligations/	Final	Rudget
Program or Cluster Title and Major Program Designation	Number <sup>2</sup> (A)	or Contract #3 (B)	7/1/16-6/30/17 (C)	7/1/17-6/30/18 (D)	7/1/16-6/30/17 (E)	or Contract # <sup>3</sup> 7/1/16-6/30/17 7/1/17-6/30/18 7/1/16-6/30/17 Pass through to 7/1/17-6/30/18 Pass through to (B) (C) (B) Subreciniants (F) Subreciniants	7/1/17-6/30/18	Pass through to		(E)+(F)+(G)	•
Pass Through Illinois Department of Human Services								Carried to the carrie	2		3
Secondary Transition Experience Program (STEP)	84.126	46CVF00004	77,540	36,176	113,716		•	•		113,716	(1) 123.880
1994 - Charles III - Charles II		46CWF0004	,	116,622	•	•	117,686	,		-	(2)
Total CFDA# 84.126			77,540	152,798	113,716		117,686			+	123.
the constitution						The party of the common constitution of the co					
Total US Department of Education			4,617,357	5,593,931	5,316,088	168,351	5,349,484	3,758,143	1	10,665,572	11,000,272
US Department of Health and Human Services								- markinstances	100000000000000000000000000000000000000		
Pass Through Illinois Department of Healthcare										The state of the s	
and Family Services											
Medicaid-Administrative Outreach	93.778	17-4991-00	188,239	45,405	188,239		45,405		•	233,644 (	(3) N/A
		18-4991-00	•	80,997	•		266'08	1		_	(4) N/A
Total CFDA# 93.778 and Medicaid Cluster			188,239	126,402	188,239		126,402	,	1	314,641	N/A
Total US Department of Health and											
Human Services			188,239	126,402	188,239		126,402	•		314,641	N/A
TOTAL FEDERAL AWARDS			302 200 8 3		9 100 100 2 2 9 100 200						

<sup>• (</sup>M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>&#</sup>x27; 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 name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. \$200.510 (b)(2) The Uniform Guidance 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 the schedule and suggests to include the amounts in the SEFA notes.

# Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS Year Ending June 30, 2018

Rodonal Cratton Barn Thursday		ISBE Project #	Receipts/Revenues	Revenues		Expenditure/L	Expenditure/Disbursements				
reueral Grantor/rass-1 grougn Grantor	CFDA	(1st 8 digits)	Year	Year	Year	Year 7/1/16-6/30/17	Year	Year 7/1/17-6/30/18	Obligations/	Final	Budget
Program or Cluster Title and Major Program Designation	Number <sup>2</sup> (A)	or Contract #3 (B)	7/1/16-6/30/17 (C)	7/1/17-6/30/18 (D)	7/1/16-6/30/17 (E)	Pass through to Subrecipients	7/1/17-6/30/18 (F)	or Contract # <sup>3</sup> 7/1/16-6/30/17 7/1/17-6/30/18 7/1/16-6/30/17 Pass through to 7/1/17-6/30/18 Pass through to (B) (C) (C) (C) (C) (E) (E) (E) (D) (C) Subrectioners	Encumb.	(E)+(F)+(G)	
(1) Local match \$286,588											9
(2) Local match \$								The state of the s			
(3) Local match \$4,607,624											
(4) Local match					440 mm					0 0	
Note								The state of the s			
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					And the state of t					0	
					Total Control of the					Ò	
						The state of the s				0	
										0	
										0	
									Production of Pr	0	

<sup>• (</sup>M) Program was audited as a major program as defined by §200.518.

\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

<sup>&#</sup>x27; 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.

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#### Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

	SECTION I - SUMMARY OF AUDITOR'S RE	SULTS	
FINANCIAL STATEMENTS			
Type of auditor's report issued:	Adverse - GAAP, unmodified - Regulatory Basis		
	(Unmodified, Qualified, Adverse, Disclaimer)		
INTERNAL CONTROL OVER FINANCIAL	REPORTING:		
• Material weakness(es) identified?		YES	X None Reported
Significant Deficiency(s) identified tl	hat are not considered to		
be material weakness(es)?	8	YES	X None Reported
Noncompliance material to the fina	ncial statements noted?	YES	X NO
FEDERAL AWARDS			
INTERNAL CONTROL OVER MAJOR PRO	OGRAMS:		
<ul> <li>Material weakness(es) identified?</li> </ul>		YES	X None Reported
• Significant Deficiency(s) identified the	nat are not considered to		
be material weakness(es)?		YES	X None Reported
Type of auditor's report issued on com	pliance for major programs:	U	Inmodified
		(Unmodified, Qu	alified, Adverse, Disclaimer <sup>7</sup> )
Any audit findings disclosed that are re	equired to be reported in		
accordance with §200.516 (a)?	·	YES	XNO
IDENTIFICATION OF MAJOR PROGRAM	MS: <sup>8</sup>		
CFDA NUMBER(S)9	NAME OF FEDERAL PROGRAM or CLUSTER <sup>1</sup>	ro	AMOUNT OF FEDERAL PROGRAM
84.173A, 84.027A	Special Education Cluster		5,231,79
	Total Amount Tested as Major		\$5,231,79
Total Federal Expenditures for 7/1/17-		\$5,475,886	
		<del></del>	
Total Federal Expenditures for 7/1/17- % tested as Major Dollar threshold used to distinguish be	6/30/18	<del></del>	

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 modified and [name of program], which was a disclaimer."

Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>&</sup>lt;sup>9</sup> 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.

#### Macon-Piatt Special Education District 39-055-0610-61 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

SECTION II - FINANCIAL STATEMENT FINDINGS					
1. FINDING NUMBER: <sup>11</sup>	2018- <u>None</u>	2. THIS FINDING IS:	New	Repeat from Prior Year? Year originally reported?	
3. Criteria or specific requirement					
4. Condition					
4. Condition					
5. Context <sup>12</sup>					
6. Effect	*				
7. Cause		danie e	The second secon		
8. Recommendation	*·-				
9. Management's response <sup>13</sup>					
11.					

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 2018 would be assigned a reference number of 2018-001, 2018-002, 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.

 $<sup>^{13}</sup>$  See §200.521 Management decision for additional guidance on reporting management's response.

#### **Macon-Piatt Special Education District** 39-055-0610-61 SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ending June 30, 2018

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS					
1. FINDING NUMBER: <sup>14</sup>	2018-	None	2. THIS FINDING IS:	New	Repeat from Prior year? Year originally reported?
3. Federal Program Name and Year:					We will be a second of the sec
4. Project No.:		-		5. CFDA No.:	
6. Passed Through:					
7. Federal Agency:					
8. Criteria or specific requirement (in	icluding st	tatutory, re	gulatory, or other citation)		
9. Condition <sup>15</sup>					
10. Questioned Costs <sup>16</sup>					
11. Context <sup>17</sup>					
12. Effect					
13. Cause					
14. Recommendation	-				
15. Management's response 18					
For ISBE Review					
Date:			Resolution Criteria Code No	umber	
nitials:			Disposition of Questioned	Costs Code Letter	

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

Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

ldentify questioned costs as required by §200.516 (a)(3 - 4).

<sup>1/</sup> See footnote 12.

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

#### Macon-Piatt Special Education District 39-055-0610-61 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup> Year Ending June 30, 2018

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

Finding Number	<u>Condition</u>	Current Status <sup>20</sup>
None		

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

- A statement that corrective action was taken
- 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.

 $<sup>^{\</sup>mathbf{19}}\,$  Explanation of this schedule - §200.511 (b)

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