

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

**(Christian County, Illinois)**

**ANNUAL FINANCIAL REPORT**



**FISCAL YEAR ENDED JUNE 30, 2019**

ILLINOIS STATE BOARD OF EDUCATION  
 School Business Services Division  
 100 North First Street, Springfield, Illinois 62777-0001  
 217786-8779

Illinois School District/Joint Agreement  
 Annual Financial Report \*  
 June 30, 2019

Due to ROE on Tuesday, October 15th  
 Due to ISBE on Friday, November 15th  
 SD/JA19

School District  
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>	Accounting Basis:	Certified Public Accountant Information
School District/Joint Agreement Number: <b>03-011-0140-24</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>L.M.H.N., Ltd.</b>
County Name: <b>Christian</b>	<b>Filing Status:</b> Submit electronic AFR directly to ISBE	Name of Audit Manager: <b>M. Adam Mathias</b>
Name of School District/Joint Agreement: <b>South Fork CUSD No. 14</b>	Click on the Link to Submit Send ISBE a File	Address: <b>900 N Webster St - PO Box 87</b>
Address: <b>612 Dial Street - P.O. Box 20</b>	<b>Single Audit Status:</b> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Are Federal expenditures greater than \$750,000? YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> Is all Single Audit Information completed and attached? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> Were any financial statement or federal award findings issued?	City: <b>Taylorville</b>
City: <b>Kincaid</b>	Reviewed by Township Treasurer (Cook County only) Name of Township: _____	State: <b>IL</b>
Email Address: <b>cclark@southforkschools.com</b>	Township Treasurer Name (type or print): _____	Zip Code: <b>62540</b>
Zip Code: <b>62540</b>	Email Address: <b>mmhnpas@yahoo.com</b>	Phone Number: <b>217-824-9661</b>
Annual Financial Report Type of Auditor's Report issued:	Signature & Date:  <b>9-18-19</b>	Fax Number: <b>217-237-4370</b>
Qualified <input type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input checked="" type="checkbox"/> Disclaimer <input type="checkbox"/>	Signature & Date: _____	Expiration Date: <b>11/30/2021</b>
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	Signature & Date: _____	Email Address: <b>mmhnpas@yahoo.com</b>
District Superintendent/Administrator Name (Type or Print): <b>Chris Clark</b>	Signature & Date: _____	Telephone: <b>217-237-4333 x222</b>
Email Address: <b>cclark@southforkschools.com</b>	Signature & Date: _____	Fax Number: <b>217-237-4370</b>
Telephone: <b>217-237-4333 x222</b>	Signature & Date: _____	Regional Superintendent/Cook ISC Name (Type or Print): _____
Signature & Date:  <b>9-18-19</b>	Signature & Date: _____	Email Address: _____
Signature & Date: _____	Signature & Date: _____	Telephone: _____

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
 ISBE Form SD50-36/JA50-60 (05/19-version1)  
 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).

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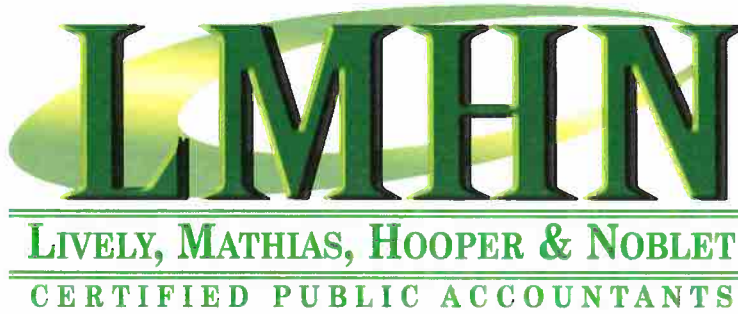
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M. ADAM MATHIAS, CPA, PFS, CVA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET-CRITES, CPA

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of South Fork Community Unit School District No. 14 as of June 30, 2019, or changes in financial position for the fiscal year then ended.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of South Fork Community Unit School District No. 14 as of June 30, 2019, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education described in Note 1.

#### **Other Matters**

##### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise South Fork Community Unit School District No. 14’s basic financial statements. The **supplementary schedules** on pages 42 through 45, the **statistical section** on pages 46 through 48, and the **other schedules and itemizations** on pages 49 through 58 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The **supplementary schedules** on pages 42 through 45, the **statistical section** on pages 46 through 48, and the **other schedules and itemizations** on pages 49 through 58 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated September 18, 2019, on our consideration of South Fork Community Unit School District No. 14's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering South Fork Community Unit School District No. 14's internal control over financial reporting and compliance.

**LMHN LTD.**

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

September 18, 2019

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of South Fork Community Unit School District No. 14 as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated September 18, 2019. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered South Fork Community Unit School District No. 14's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control. Accordingly, we do not express an opinion on the effectiveness of South Fork Community Unit School District No. 14's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified a deficiency in internal control over financial reporting, described below, that we consider to be a material weakness.



Finding 2019-01: Lack of Segregation of Incompatible Duties

*Criteria:* Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

*Condition:* The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.

*Cause:* Because the District has limited personnel resources, it is not possible to segregate incompatible duties.

*Effect:* By not segregating incompatible duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

*Recommendations:* The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

*Views of responsible officials and corrective action plan:* Due to their limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether South Fork Community Unit School District No. 14's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

**The South Fork Community Unit School District No. 14's Response to the Finding**

The South Fork Community Unit School District No. 14's response to the finding identified in our audit is described above. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

**Purpose of this Report**

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



LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

September 18, 2019

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2019

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2019**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,051,317	96,975	42,490	322,051	71,659	158,354	52,434	17,252	33,547
5	Investments	120							295,442		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		1,051,317	96,975	42,490	322,051	71,659	158,354	347,876	17,252	33,547
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						123,594			
37	<b>Total Long-Term Liabilities</b>							123,594			
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	1,051,317	96,975	42,490	322,051	71,659	34,760	347,876	17,252	33,547
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		1,051,317	96,975	42,490	322,051	71,659	158,354	347,876	17,252	33,547

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

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2019**

1	A		B	L	M	N
	ASSETS (Enter Whole Dollars)	Account Groups				
2		Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt	
3	<b>CURRENT ASSETS (100)</b>					
4	Cash (Accounts 111 through 115) <sup>1</sup>		54,750			
5	Investments	120				
6	Taxes Receivable	130				
7	Interfund Receivables	140				
8	Intergovernmental Accounts Receivable	150				
9	Other Receivables	160				
10	Inventory	170				
11	Prepaid Items	180				
12	Other Current Assets (Describe & Itemize)	190				
13	<b>Total Current Assets</b>		54,750			
14	<b>CAPITAL ASSETS (200)</b>					
15	Works of Art & Historical Treasures	210				
16	Land	220		28,500		
17	Building & Building Improvements	230		4,198,905		
18	Site Improvements & Infrastructure	240		24,084		
19	Capitalized Equipment	250		800,012		
20	Construction in Progress	260		3,702		
21	Amount Available in Debt Service Funds	340				42,490
22	Amount to be Provided for Payment on Long-Term Debt	350				1,137,510
23	<b>Total Capital Assets</b>			5,055,203		1,180,000
24	<b>CURRENT LIABILITIES (400)</b>					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493		54,750		
34	<b>Total Current Liabilities</b>		54,750			
35	<b>LONG-TERM LIABILITIES (500)</b>					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511				1,180,000
37	<b>Total Long-Term Liabilities</b>					1,180,000
38	Reserved Fund Balance	714				
39	Unreserved Fund Balance	730				
40	Investment in General Fixed Assets			5,055,203		
41	<b>Total Liabilities and Fund Balance</b>		54,750	5,055,203		1,180,000

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019**

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(30)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>3 RECEIPTS/REVENUES</b>										
4 LOCAL SOURCES	1000	647,078	89,872	142,546	57,567	77,760	198,041	6,937	35,688	10,293
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6 STATE SOURCES	3000	1,961,304	28,000	1,000	77,393	18,350	0	0	49,700	0
7 FEDERAL SOURCES	4000	301,380	0	0	0	0	0	0	0	0
8 Total Direct Receipts/Revenues		2,909,762	117,872	143,546	134,960	96,110	198,041	6,937	85,388	10,293
9 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	819,513								
10 Total Receipts/Revenues		3,729,275	117,872	143,546	134,960	96,110	198,041	6,937	85,388	10,293
<b>11 DISBURSEMENTS/EXPENDITURES</b>										
12 Instruction	1000	1,516,324				34,035				
13 Support Services	2000	838,843	111,245		98,156	56,101	148,252		81,757	8,107
14 Community Services	3000	0	0	0	0	0	0	0	0	0
15 Payments to Other Districts & Governmental Units	4000	393,156	0	0	7,040	0	0	0	0	0
16 Debt Service	5000	0	0	143,353	0	0	0	0	0	0
17 Total Direct Disbursements/Expenditures		2,748,323	111,245	143,353	105,196	90,136	148,252		81,757	8,107
18 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	819,513	0	0	0	0	0	0	0	0
19 Total Disbursements/Expenditures		3,567,836	111,245	143,353	105,196	90,136	148,252		81,757	8,107
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		161,439	6,627	193	29,764	5,974	49,789	6,937	3,631	2,186
<b>21 OTHER SOURCES/USES OF FUNDS</b>										
<b>22 OTHER SOURCES OF FUNDS (7000)</b>										
23 PERMANENT TRANSFER FROM VARIOUS FUNDS										
24 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25 Abatement of the Working Cash Fund <sup>12</sup>	7110									
26 Transfer of Working Cash Fund Interest	7120									
27 Transfer Among Funds	7130									
28 Transfer of Interest	7140									
29 Transfer from Capital Project Fund to O&M Fund	7150									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
<b>32 SALE OF BONDS (7200)</b>										
33 Principal on Bonds Sold	7210									
34 Premium on Bonds Sold	7220									
35 Accrued Interest on Bonds Sold	7230									
36 Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37 Transfer to Debt Service to Pay Principal on Capital Leases	7400			0	0	0	0			
38 Transfer to Debt Service to Pay Interest on Capital Leases	7500			0	0	0	0			
39 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0	0	0	0			
40 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0	0	0	0			
41 Transfer to Capital Projects Fund	7800						0			
42 ISBE Loan Proceeds	7900									
43 Other Sources Not Classified Elsewhere	7990									
44 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
<b>45 OTHER USES OF FUNDS (8000)</b>										

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

**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, 2019**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$5100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged 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									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	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 BSE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		1,61,439	6,627	193	29,764	5,974	49,789	6,937	3,631	2,186
79	Expenditures/Disbursements and Other Uses of Funds		889,878	90,348	42,297	292,287	65,685	108,565	340,939	13,621	31,361
80	Fund Balances - July 1, 2018										
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
82	Fund Balances - June 30, 2019		1,051,317	96,975	42,490	322,051	71,659	158,354	347,876	17,252	33,547

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

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES [1000]										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) 7		508,921	89,512	142,297	56,538	21,574		5,061	35,643	10,192
6	Leasing Purposes Levy 8	1130	3,809								
7	Special Education Purposes Levy	1140	11,124								
8	FICA/Medicare Only Purposes Levies	1150					20,369				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		523,854	89,512	142,297	56,538	41,943	0	5,061	35,643	10,192
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes 9	1230	12,155				35,600				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		12,155	0	0	0	35,600	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2019

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	3,163	360	249	978	217	340	1,876	45	101
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		3,163	360	249	978	217	340	1,876	45	101
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	54								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	2,653								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		2,707								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	11,423								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	410								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Total District/School Activity Income		11,833	0							
83	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
84	Rentals - Regular Textbooks	1811	8,806								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe & Itemize)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbook Income		8,806								
94	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
95	Rentals	1910						35,000			
96	Contributions and Donations from Private Sources	1920	57,849								
97	Impact Fees from Municipal or County Governments	1990									
98	Services Provided Other Districts	1940									
99	Refund of Prior Years' Expenditures	1950	11								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970	1,500								
102	Proceeds from Vendors' Contracts	1980									

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
103	School Facility Occupation Tax Proceeds	1983						158,401			
104	Payment from Other Districts	1991	16,413								
105	Sale of Vocational Projects	1992									
106	Other Local Fees (Describe & Itemize)	1993									
107	Other Local Revenues (Describe & Itemize)	1999	8,787			51		4,300			
108	Total Other Revenue from Local Sources		84,560	0	0	51	0	197,701	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	647,078	89,872	142,546	57,567	77,760	198,041	6,957	35,688	10,293
<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>											
110											
111	Flow-through Revenue from State Sources	2100									
112	Flow-through Revenue from Federal Sources	2200									
113	Other Flow-Through (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>											
115											
116	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117	Evidence Based Funding Formula (Section 18-6.15)	3001	1,796,240	28,000	1,000		18,350			49,700	
118	General State Aid - Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	General State Aid - Fast Growth District Grant	3030									
121	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
122	Total Unrestricted Grants-In-Aid		1,796,240	28,000	1,000	0	18,350	0		49,700	0
<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>											
123											
<b>SPECIAL EDUCATION</b>											
124											
125	Special Education - Private Facility Tuition	3100	40,815								
126	Special Education - Funding for Children Requiring Sp Ed Services	3105									
127	Special Education - Personnel	3110									
128	Special Education - Orphanage - Individual	3120									
129	Special Education - Orphanage - Summer Individual	3130									
130	Special Education - Summer School	3145									
131	Special Education - Other (Describe & Itemize)	3199									
132	Total Special Education		40,815	0		0					
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>											
133											
134	CTE - Technical Education - Tech Prep	3200									
135	CTE - Secondary Program Improvement (CTEI)	3220	7,520								
136	CTE - WEECP	3225									
137	CTE - Agriculture Education	3235									
138	CTE - Instructor Practicum	3240									
139	CTE - Student Organizations	3270									
140	CTE - Other (Describe & Itemize)	3299									
141	Total Career and Technical Education		7,520	0							
<b>BILINGUAL EDUCATION</b>											
142											
143	Bilingual Ed - Downstate - TPI and TBE	3305									
144	Bilingual Education Downstate - Transitional Bilingual Education	3310									
145	Total Bilingual Ed		0								

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
146	State Free Lunch & Breakfast	3360	2,955								
147	School Breakfast Initiative	3365									
148	Driver Education	3370	2,732								
149	Adult Ed (from CCB)	3410									
150	Adult Ed - Other (Describe & Itemize)	3499									
151	<b>TRANSPORTATION</b>										
152	Transportation - Regular and Vocational	3500				24,434					
153	Transportation - Special Education	3510				52,959					
154	Transportation - Other (Describe & Itemize)	3599				77,393					
155	Total Transportation		0	0			0				
156	Learning Improvement - Change Grants	3610									
157	Scientific Literacy	3660									
158	Traut Alternative/Optional Education	3695									
159	Early Childhood - Block Grant	3705	111,042								
160	Chicago General Education Block Grant	3766									
161	Chicago Educational Services Block Grant	3767									
162	School Safety & Educational Improvement Block Grant	3775									
163	Technology - Technology for Success	3780									
164	State Charter Schools	3815									
165	Extended Learning Opportunities - Summer Bridges	3825									
166	Infrastructure Improvements - Planning/Construction	3920									
167	School Infrastructure - Maintenance Projects	3925									
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
169	Total Restricted Grants-In-Aid		165,064	0	0	77,393	0	0	0	0	0
170	Total Receipts from State Sources	3000	1,961,304	28,000	1,000	77,393	18,350	0	0	49,700	0
171	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
172	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
173	Federal Impact Aid	4001									
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
177	Head Start	4045									
178	Construction (Impact Aid)	4050									
179	IMAGNET	4060									
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
182	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
183	<b>TITLE V</b>										
184	Title V - Innovation and Flexibility Formula	4100									
185	Title V - District Projects	4105									

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
186	Title V - Rural Education Initiative (RE)	4107	5,760								
187	Title V - Other (Describe & Itemize)	4199									
188	Total Title V		5,760	0							
189	<b>FOOD SERVICE</b>										
190	Breakfast Start-Up Expansion	4200									
191	National School Lunch Program	4210	96,031								
192	Special Milk Program	4215									
193	School Breakfast Program	4220	48,779								
194	Summer Food Service Program	4225									
195	Child Adult Care Food Program	4226									
196	Fresh Fruits & Vegetables	4240									
197	Food Service - Other (Describe & Itemize)	4299	20,930								
198	Total Food Service		165,740								
199	<b>TITLE I</b>										
200	Title I - Low Income	4300	110,341								
201	Title I - Low Income - Neglected, Private	4305									
202	Title I - Migrant Education	4340									
203	Title I - Other (Describe & Itemize)	4399									
204	Total Title I		110,341	0							
205	<b>TITLE IV</b>										
206	Title IV - Safe & Drug Free Schools - Formula	4400	2,347								
207	Title IV - 21st Century Comm Learning Centers	4421									
208	Title IV - Other (Describe & Itemize)	4499									
209	Total Title IV		2,347	0							
210	<b>FEDERAL - SPECIAL EDUCATION</b>										
211	Fed - Spec Education - Preschool Flow-Through	4600									
212	Fed - Spec Education - Preschool Discretionary	4605									
213	Fed - Spec Education - IDEA - Flow Through	4620									
214	Fed - Spec Education - IDEA - Room & Board	4625									
215	Fed - Spec Education - IDEA - Discretionary	4630									
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
217	Total Federal - Special Education		0	0							
218	<b>CTE - PERKINS</b>										
219	CTE - Perkins - Title III - Tech Prep	4770									
220	CTE - Other (Describe & Itemize)	4799									
221	Total CTE - Perkins		0	0							
222	<b>Federal - Adult Education</b>										
223	ARRA - General State Aid - Education Stabilization	4810									
224	ARRA - Title I - Low Income	4850									
225	ARRA - Title I - Neglected, Private	4851									
226	ARRA - Title I - Delinquent, Private	4852									
227	ARRA - Title I - School Improvement (Part A)	4853									
228	ARRA - Title I - School Improvement (Section 1003g)	4854									
229	ARRA - IDEA - Part B - Preschool	4855									
230	ARRA - IDEA - Part B - Flow-Through	4856									
231	ARRA - Title III - Technology-Formula	4857									
232	ARRA - Title III - Technology-Competitive	4860									
233	ARRA - McKinney - Vento Homeless Education	4861									
234	ARRA - Child Nutrition Equipment Assistance	4862									
235	Impact Aid Formula Grants	4863									

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STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2019

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
236	4865									
237	4866									
238	4867									
239	4868									
240	4869									
241	4870									
242	4871									
243	4872									
244	4873									
245	4874									
246	4875									
247	4876									
248	4877									
249	4878									
250	4879									
251	4880									
252		0	0	0	0	0	0	0	0	0
253	4901									
254	4902									
255	4905									
256	4909									
257	4920									
258	4930									
259	4932	15,143								
260	4960									
261	4981									
262	4982									
263	4991	2,045								
264	4992									
265	4999									
266		301,380	0	0	0	0	0	0	0	0
267	4000	301,380	0	0	0	0	0	0	0	0
268		2,909,762	117,872	143,546	134,960	96,110	198,041	6,937	85,388	10,293

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	INSTRUCTION (ED)	1000									1,104,792	1,109,941
5	Regular Programs	1100	850,046	165,471	28,628	43,102	15,957	1,588			0	0
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	60,112	10,173	1,873	9,826	3,400				85,384	81,961
8	Special Education Programs (Functions 1200-1220)	1200										
9	Special Education Programs Pre-K	1225										
10	Remedial and Supplemental Programs K-12	1250	73,581	17,423	6,549	13,718	6,598				117,869	118,087
11	Remedial and Supplemental Programs Pre-K	1275										
12	Adult/Continuing Education Programs	1300										
13	CTE Programs	1400	45,128	11,797							56,925	56,925
14	Interscholastic Programs	1500	33,580	57	15,287	12,393		3,339			64,656	64,656
15	Summer School Programs	1600										
16	Gifted Programs	1650										
17	Driver's Education Programs	1700			49	1,406	21,045	126			34,599	34,599
18	Bilingual Programs	1800	10,549	1,424								
19	Truancy Alternative & Optional Programs	1900										
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912						52,099			52,099	52,099
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Truants Alternative/Optional Ed Programs - Private Tuition	1922										
33	Total Instruction <sup>a</sup>	1000	1,072,996	206,345	52,386	80,445	47,000	57,152	0	0	1,516,324	1,516,268
34	<b>SUPPORT SERVICES (ED)</b>	2000										
35	<b>SUPPORT SERVICES - PUPILS</b>											
36	Attendance & Social Work Services	2110			264						264	264
37	Guidance Services	2120	41,150	11,151							52,301	52,301
38	Health Services	2130	743		955	120					1,818	1,818
39	Psychological Services	2140										
40	Speech Pathology & Audiology Services	2150										
41	Other Support Services - Pupils (Describe & Itemize)	2190										
42	Total Support Services - Pupils	2100	41,893	11,151	1,719	120	0	0	0	0	54,383	54,383
43	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
44	Improvement of Instruction Services	2210			6,703						6,703	6,703
45	Educational Media Services	2220										
46	Assessment & Testing	2230			2,826						2,826	2,826
47	Total Support Services - Instructional Staff	2200	0	0	9,529	0	0	0	0	0	9,529	9,529
48	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
49	Board of Education Services	2310			13,124	2,306		2,928			18,358	17,650
50	Executive Administration Services	2320	104,494	5,765	290	788		1,500			112,837	112,838
51	Special Area Administration Services	2330										
52	Tort Immunity Services	2360 -										
53	Total Support Services - General Administration	2300	104,494	5,765	13,414	3,094	0	4,428	0	0	131,195	130,688

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
54	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
55	Office of the Principal Services	2410	222,631	50,583	812	501		1,068			275,595	275,595
56	Other Support Services - School Admin (Describe & Itemize)	2490									0	
57	Total Support Services - School Administration	2400	222,631	50,583	812	501	0	1,068	0	0	275,595	275,595
58	SUPPORT SERVICES - BUSINESS											
59	Direction of Business Support Services	2510									0	
60	Fiscal Services	2520	42,757	168	13,505	1,023					57,453	57,453
61	Operation & Maintenance of Plant Services	2540	104,443	7,915							112,358	114,413
62	Pupil Transportation Services	2550		161							161	161
63	Food Services	2560		172,907		25,262					198,169	198,169
64	Internal Services	2570									0	
65	Total Support Services - Business	2500	147,200	8,244	185,412	25,285	0	0	0	0	368,141	370,196
66	SUPPORT SERVICES - CENTRAL											
67	Direction of Central Support Services	2610									0	
68	Planning, Research, Development, & Evaluation Services	2620									0	
69	Information Services	2630									0	
70	Staff Services	2640									0	
71	Data Processing Services	2660									0	
72	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
73	Other Support Services (Describe & Itemize)	2900									0	
74	Total Support Services	2000	516,218	75,743	211,386	30,000	0	5,496	0	0	838,843	840,191
75	COMMUNITY SERVICES (ED)	3000										
76	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
77	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
78	Payments for Regular Programs	4110									0	
79	Payments for Special Education Programs	4120						350,534			350,534	366,755
80	Payments for Adult/Continuing Education Programs	4130									0	
81	Payments for CTE Programs	4140									0	
82	Payments for Community College Programs	4170									0	
83	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
84	Total Payments to Other Govt Units (In-State)	4100						350,534			350,534	366,755
85	Payments for Regular Programs - Tuition	4210									0	
86	Payments for Special Education Programs - Tuition	4220									0	
87	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
88	Payments for CTE Programs - Tuition	4240						42,622			42,622	42,622
89	Payments for Community College Programs - Tuition	4270									0	
90	Payments for Other Programs - Tuition	4280									0	
91	Other Payments to In-State Govt Units	4290									0	
92	Total Payments to Other Govt Units - Tuition (In State)	4200						42,622			42,622	42,622
93	Payments for Regular Programs - Transfers	4310									0	
94	Payments for Special Education Programs - Transfers	4320									0	
95	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
96	Payments for CTE Programs - Transfers	4340									0	
97	Payments for Community College Program - Transfers	4370									0	
98	Payments for Other Programs - Transfers	4380									0	
99	Other Payments to In-State Govt Units - Transfers	4390									0	
100	Total Payments to Other Govt Units - Transfers (In-State)	4300						0			0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000						393,156			393,156	405,377
103	DEBT SERVICES (ED)	5000										
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
105	Tax Anticipation Warrants	5110									0	

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
106	Tax Anticipation Notes	5120									0	0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
108	State Aid Anticipation Certificates	5140									0	0
109	Other Interest on Short-Term Debt	5150									0	0
110	Total Interest on Short-Term Debt	5100						0			0	0
111	Debt Services - Interest on Long-Term Debt	5200									0	0
112	Total Debt Services	5000						0			0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		1,589,214	282,088	263,772	110,445	47,000	455,804	0	0	2,748,323	2,767,836
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										161,439	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100									0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510									0	0
123	Facilities Acquisition & Construction Services	2530									0	0
124	Operation & Maintenance of Plant Services	2540			29,048	82,197					111,245	111,245
125	Pupil Transportation Services	2550									0	0
126	Food Services	2560									0	0
127	Total Support Services - Business	2500	0	0	29,048	82,197	0	0	0	0	111,245	111,245
128	Other Support Services (Describe & Itemize)	2900									0	0
129	Total Support Services	2000	0	0	29,048	82,197	0	0	0	0	111,245	111,245
130	COMMUNITY SERVICES (O&M)	3000										
131	PAYMENTS TO OTHER DIST. & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110									0	0
134	Payments for Special Education Programs	4120									0	0
135	Payments for CTE Programs	4140									0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
137	Total Payments to Other Govt. Units (In-State)	4200			0						0	0
138	Payments to Other Govt. Units (Out of State)	4400									0	0
139	Total Payments to Other Govt Units	4000			0						0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110									0	0
143	Tax Anticipation Notes	5120									0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
145	State Aid Anticipation Certificates	5140									0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		0	0	29,048	82,197	0	0	0	0	111,245	111,245
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										6,627	
153												

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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
154	<b>30 - DEBT SERVICES (DS)</b>											
155	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
156	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
157	Payments for Regular Programs	4110									0	
158	Payments for Special Education Programs	4120									0	
159	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
160	Total Payments to Other Districts & Govt Units (In-State)	4000									0	0
161	<b>DEBT SERVICES (DS)</b>	5000										
162	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
163	Tax Anticipation Warrants	5110									0	
164	Tax Anticipation Notes	5120									0	
165	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
166	State Aid Anticipation Certificates	5140									0	
167	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
168	Total Debt Services - Interest On Short-Term Debt	5100									0	0
169	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200										
		5300						62,253			62,253	62,253
170	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>											
	(Lease/Purchase Principal Retired) <sup>11</sup>	5400						80,000			80,000	80,000
171	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	5000						1,100			1,100	1,100
172	Total Debt Services	5000						143,353			143,353	143,353
173	<b>PROVISION FOR CONTINGENCIES (DS)</b>	6000										
174	Total Disbursements/Expenditures							143,353			143,353	143,353
175	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							143,353			143,353	143,353
176								193			193	
177	<b>40 - TRANSPORTATION FUND (TR)</b>											
178	<b>SUPPORT SERVICES (TR)</b>											
179	<b>SUPPORT SERVICES - PUPILS</b>											
180	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
181	<b>SUPPORT SERVICES - BUSINESS</b>											
182	Pupil Transportation Services	2550	68,031	207	9,144	19,028		1,746			98,156	98,194
183	Other Support Services (Describe & Itemize)	2900									0	
184	Total Support Services	2000	68,031	207	9,144	19,028	0	1,746			98,156	98,194
185	<b>COMMUNITY SERVICES (TR)</b>	3000									0	
186	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	4000										
187	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
188	Payments for Regular Programs	4110									0	
189	Payments for Special Education Programs	4120									0	
190	Payments for Adult/Continuing Education Programs	4130						7,040			7,040	7,040
191	Payments for CTE Programs	4140									0	
192	Payments for Community College Programs	4170									0	
193	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
194	Total Payments to Other Govt. Units (In-State)	4200						7,040			7,040	7,040
195	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	4400									0	
196	Total Payments to Other Govt Units	4000						7,040			7,040	7,040



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
197	DEBT SERVICES (TR)	5000										
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110										
200	Tax Anticipation Notes	5120										
201	Corporate Personal Prop. Ref. Tax Anticipation Notes	5130										
202	State Aid Anticipation Certificates	5140										
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
204	Total Debt Services - Interest On Short-Term Debt	5100										
205	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
207	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
208	Total Debt Services	5000										
209	PROVISION FOR CONTINGENCIES (TR)	6000										
210	Total Disbursements/Expenditures		68,031	207	9,144	19,028	0	8,786	0	0	105,196	105,234
211	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										29,764	
212												
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
214	INSTRUCTION (MR/SS)											
215	Regular Programs	1100		24,734							24,734	24,734
216	Pre-K Programs	1125		5,515							5,515	5,515
217	Special Education Programs (Functions 1200-1220)	1200										
218	Special Education Programs - Pre-K	1225										
219	Remedial and Supplemental Programs - K-12	1250										
220	Remedial and Supplemental Programs - Pre-K	1275										
221	Adult/Continuing Education Programs	1300										
222	CTE Programs	1400		654							654	654
223	Interscholastic Programs	1500		2,979							2,979	2,979
224	Summer School Programs	1600										
225	Gifted Programs	1650										
226	Driver's Education Programs	1700		153							153	153
227	Bilingual Programs	1800										
228	Traumatic Alternative & Optional Programs	1900										
229	Total Instruction	1000		34,035							34,035	34,035
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110										
233	Guidance Services	2120		597							597	597
234	Health Services	2130		57							57	57
235	Psychological Services	2140										
236	Speech Pathology & Audiology Services	2150										
237	Other Support Services - Pupils (Describe & Itemize)	2190										
238	Total Support Services - Pupils	2100		654							654	654
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210										
241	Educational Media Services	2220										
242	Assessment & Testing	2230										
243	Total Support Services - Instructional Staff	2200		0							0	0
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310										
246	Executive Administration Services	2320		5,394							5,394	5,394

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
247	Service Area Administrative Services	2330									0	
248	Claims Paid from Self Insurance Fund	2361									0	
249	Workers' Compensation or Workers' Occupation Disease Pymts	2362									0	
250	Unemployment Insurance Pymts	2363									0	
251	Insurance Payments (Regular or Self-Insurance)	2364									0	
252	Risk Management and Claims Services Payments	2366									0	
253	Judgment and Settlements	2367									0	
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2368									0	
255	Reciprocal Insurance Payments	2369									0	
256	Legal Services	2300		5,394							5,394	5,394
257	Total Support Services - General Administration											
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		11,596							11,596	11,596
260	Other Support Services - School Administration (Describe & Itemize)	2490									0	
261	Total Support Services - School Administration	2400		11,596							11,596	11,596
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510									0	
264	Fiscal Services	2520		8,376							8,376	8,376
265	Facilities Acquisition & Construction Services	2530									0	
266	Operation & Maintenance of Plant Services	2540		18,622							18,622	18,622
267	Pupil Transportation Services	2550		11,459							11,459	11,459
268	Food Services	2560									0	
269	Internal Services	2570									0	
270	Total Support Services - Business	2500		38,457							38,457	38,457
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610									0	
273	Planning, Research, Development, & Evaluation Services	2620									0	
274	Information Services	2630									0	
275	Staff Services	2640									0	
276	Data Processing Services	2660									0	
277	Total Support Services - Central	2600		0							0	0
278	Other Support Services (Describe & Itemize)	2900									0	
279	Total Support Services	2000		56,101							56,101	56,101
280	COMMUNITY SERVICES (MR/SS)	3000									0	
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
282	Payments for Regular Programs	4110									0	
283	Payments for Special Education Programs	4120									0	
284	Payments for CTE Programs	4140									0	
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110									0	
289	Tax Anticipation Notes	5120									0	
290	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	
291	State Aid Anticipation Certificates	5140									0	
292	Other (Describe & Itemize)	5150									0	
293	Total Debt Services - Interest	5000									0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			90,136				0			90,136	90,136
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,974	5,974
297												

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
298	60 - CAPITAL PROJECTS (CP)											
299	SUPPORT SERVICES (CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530			56,294	8,236	83,722				148,252	148,252
302	Other Support Services (Describe & Itemize)	2900									0	
303	Total Support Services	2000	0	0	56,294	8,236	83,722	0	0	0	148,252	148,252
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110									0	
307	Payments for Special Education Programs	4120									0	
308	Payments for CTE Programs	4140									0	
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
310	Total Payments to Other Govt Units	4000			0						0	0
311	PROVISION FOR CONTINGENCIES (&C/O)	6000										
312	Total Disbursements/Expenditures		0	0	56,294	8,236	83,722	0	0	0	148,252	148,252
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										49,789	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361									0	
320	Workers' Compensation or Workers' Occupation Disease Acts Pymts	2362			28,852						28,852	28,852
321	Unemployment Insurance Payments	2363			2,013						2,013	2,013
322	Insurance Payments (Regular or Self-Insurance)	2364			36,953						38,953	38,953
323	Risk Management and Claims Services Payments	2365									0	
324	Judgment and Settlements	2366									0	
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0	
326	Reciprocal Insurance Payments	2368									0	
327	Legal Services	2369			11,939						11,939	11,939
328	Property Insurance (Buildings & Grounds)	2371									0	
329	Vehicle Insurance (Transportation)	2372									0	
330	Total Support Services - General Administration	2000	0	0	81,757	0	0	0	0	0	81,757	81,757
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110									0	
333	Payments for Special Education Programs	4120									0	
334	Total Payments to Other Dist & Govt Units	4000									0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110									0	
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
339	Other Interest or Short-Term Debt	5150									0	
340	Total Debt Services - Interest on Short-Term Debt	5000									0	0
341	PROVISIONS FOR CONTINGENCIES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	81,757	0	0	0	0	0	81,757	81,757
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,631	
344												

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2												
345	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000										
346	SUPPORT SERVICES (FP&S)											
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530			7,813	294	0	0	0	0	8,107	8,107
349	Operation & Maintenance of Plant Services	2540			7,813	294	0	0	0	0	8,107	8,107
350	Total Support Services - Business	2500	0	0	7,813	294	0	0	0	0	8,107	8,107
351	Other Support Services (Describe & Itemize)	2500										
352	Total Support Services	2000	0	0	7,813	294	0	0	0	0	8,107	8,107
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110										
355	Payments to Special Education Programs	4120										
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
357	Total Payments to Other Govt Units	4000										
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110										
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
362	Total Debt Services - Interest on Short-Term Debt	5100										
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
364	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										
365	Total Debt Service	5000										
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	7,813	294	0	0	0	0	8,107	8,107
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,186	

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

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

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

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

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

**Fund Financial Statements**

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

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

**Governmental Fund Types**

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

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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

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

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

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

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

**Fiduciary Fund Types**

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

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

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

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

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

**Measurement Focus and Basis of Accounting**

**Measurement Focus**

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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

**Basis of Accounting**

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

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

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

**Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on August 15, 2018 and was amended on June 26, 2019.

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

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

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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

**General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$155,230 for the year ended June 30, 2019.

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

**Inventories**

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

**Use of Estimates**

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

**Cash and Cash Equivalents**

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

**Investments**

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

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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

The District had no material excess of expenditures/expenses over appropriations in individual funds for the fiscal year ended June 30, 2019.

The District had no deficit fund balances at June 30, 2019.



**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 3 – FUND BALANCE REPORTING**

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

**Nonspendable Fund Balance**

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

**Restricted Fund Balance**

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

**Special Education Levy**

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

**Leasing Levy**

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

**School Facility Occupation Tax**

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$123,594, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

**State Grants**

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

**Federal Grants**

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

Social Security Levy

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

Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2019, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2019 amounted to \$72,586. This amount is shown as unreserved in the Educational Fund.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2019, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	\$ -	\$ -	\$72,586	\$ -	\$978,731	\$ -	\$1,051,317
Operations and Maintenance	-	-	-	-	96,975	-	96,975
Debt Services	-	42,490	-	-	-	-	42,490
Transportation	-	322,051	-	-	-	-	322,051
Municipal Retirement/ Social Security	-	71,659	-	-	-	-	71,659
Capital Projects	-	158,354	-	-	-	123,594	34,760
Working Cash	-	-	-	-	347,876	-	347,876
Tort	-	17,252	-	-	-	-	17,252
Fire Prevention and Safety	-	33,547	-	-	-	-	33,547

Expenditures of Fund Balance

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

**Permitted Investments**

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

**Policies**

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

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

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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

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

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

**Deposits**

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District’s policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2019, all of the District’s \$2,196,271 (\$1,900,829 in demand deposits {other than NOW accounts} and \$295,442 in NOW accounts) is insured or collateralized with securities held by the pledging financial institution in the name of the District.

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

Educational Fund (Cash)	\$ 1,051,317
Operations and Maintenance Fund (Cash)	96,975
Debt Services Fund (Cash)	42,490
Transportation Fund (Cash)	322,051
Municipal Retirement / Social Security Fund (Cash)	71,659
Capital Projects (Cash)	158,354
Working Cash Fund (Cash)	52,434
Working Cash Fund (Investments)	295,442
Tort Fund (Cash)	17,252
Fire Prevention and Safety Fund (Cash)	33,547
Agency Fund (Cash)	54,750
Total	\$ 2,196,271

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

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

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The South Fork Community Unit School District No. 14 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2019.

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

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

**Investments**

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2019, South Fork Community Unit School District No. 14 held no investments other than NOW accounts (disclosed above).

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

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2019</u>
<b><u>Non Depreciable:</u></b>				
Land	\$ 28,500	\$ -	\$ -	\$ 28,500
Construction in progress	-	3,702	-	3,702
<b><u>Depreciable:</u></b>				
Buildings and building improvements	4,159,395	39,510	-	4,198,905
Site improvements and infrastructure	24,084	-	-	24,084
Capitalized equipment	<u>687,240</u>	<u>112,772</u>	<u>-</u>	<u>800,012</u>
Total General Fixed Assets	\$ 4,899,219	<u>\$ 155,984</u>	<u>\$ -</u>	\$ 5,055,203
Accumulated Depreciation	<u>2,888,638</u>			<u>3,043,867</u>
Book Value	<u>\$ 2,010,581</u>			<u>\$ 2,011,336</u>

**NOTE 6 - COMMON BANK ACCOUNTS**

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

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 7 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2017 levy on December 20, 2017. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in August and September 2018, for the 2017 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2017 levied property taxes from the Christian County Treasurer between August and November 2018. Tax proceeds from the 2017 levy are reported as receipts from local sources in the June 30, 2019 financial statements.

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

	<u>Maximum Rate</u>	<u>Actual 2018 Rate</u>	<u>Actual 2017 Rate</u>	<u>Actual 2016 Rate</u>
Educational	4.0000	2.7685	2.7284	2.6819
Operations and Maintenance	0.7500	0.4801	0.4801	0.4881
Transportation	None	0.3033	0.3033	0.3083
Bond and Interest	None	0.7535	0.7633	0.7831
Municipal Retirement	None	0.1157	0.1157	0.1176
Social Security	None	0.1093	0.1093	0.1111
Tort Immunity	None	0.1912	0.1912	0.1944
Special Education	0.8000	0.0597	0.0597	0.0607
Leasing	0.1000	0.0204	0.0204	0.0208
Fire Prevention and Safety	0.1000	0.0547	0.0547	0.0556
Working Cash	0.0500	0.0272	0.0272	0.0276
Prior Year Adjustments	None	0.0015	0.0015	0.0015
Total		<u>4.8851</u>	<u>4.8548</u>	<u>4.8507</u>

**NOTE 8 - RETIREMENT PLANS**

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

General information about the pension plan

*Plan description*

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2018>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 8 - RETIREMENT PLANS (Continued)**

*Benefits provided*

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service. Disability and death benefits are also provided.

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

Essentially all Tier I retirees receive an annual 3.00 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

*Contributions*

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2019, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$803,837 in pension contributions from the state of Illinois.

*2.2 formula contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Required contributions for the year ended June 30, 2019, were \$7,332. The District paid \$7,446 towards this obligation during the current fiscal year, resulting in an overpayment of \$114.

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 8 - RETIREMENT PLANS (Continued)**

*Federal and special trust fund contributions.* When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under 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 rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$98,843 were paid from federal and special trust funds that required employer contributions of \$9,736. The District paid \$7,929 towards this obligation during the current fiscal year, resulting in an underpayment of \$1,807.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6.00 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2019, employers will make a similar contribution for salary increases over 3.00 percent if members are not exempted by current collective bargaining agreements or contracts.

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, 2019, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent, \$0 for salary increases in excess of 3.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

*Pension expense*

For the fiscal year ended June 30, 2019, the employer recognized TRS pension expense of \$130,736 on a cash basis under this plan.

**Illinois Municipal Retirement Fund**

**General information about the pension plan**

*Plan description*

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



**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 8 - RETIREMENT PLANS (Continued)**

*Benefits provided*

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

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

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

*Employees covered by benefit terms*

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	23
Inactive plan members entitled to but not yet receiving benefits	17
Active plan members	<u>14</u>
Total	<u>54</u>

*Contributions*

As set by statute, the employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2018 was 13.20 percent. For the fiscal year ended June 30, 2019, the employer contributed \$40,750 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 8 - RETIREMENT PLANS (Continued)**

**TRS and IMRF Aggregate Info**

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2019, was \$171,486.

**Social Security**

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$25,807, the total required employer contribution for the current fiscal year.

**NOTE 9 – OTHER POST-EMPLOYMENT BENEFITS**

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to THIS Fund.

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

*On behalf contributions to the THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the fiscal year ended June 30, 2019. State of Illinois contributions were \$15,676, and the employer recognized revenue and expenditures of this amount during the year.

*Employer contributions to the THIS Fund.* The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the fiscal year ended June 30, 2019. For the fiscal year ended June 30, 2019, the employer paid \$11,631 to the THIS Fund, which was 100 percent of the required contribution.

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT**

On February 1, 2007, the District issued Building Bonds in the amount of \$1,200,000 at interest rates of 4.10 percent to 8.00 percent. On December 1, 2009, the District refunded and refinanced \$600,000 of these bonds (plus \$95,000 in negative arbitrage associated with the refunding). This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2019 was \$9,390.

On December 1, 2009, the District issued Limited Working Cash and Refunding Bonds in the amount of \$430,000 at interest rates of 4.60 percent to 6.30 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2019 was \$14,653.

On December 1, 2009, the District issued Unlimited Refunding Bonds in the amount of \$695,000 (associated with the refunding of the 2007 Building Bonds - see above) at interest rates of 4.60 percent to 6.20 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2019 was \$38,210.

	Balance July 1, 2018	Increase	Decrease	Balance June 30, 2019
Building Bonds (2007)	\$ 245,000	\$ -	\$ (50,000)	\$ 195,000
Limited Working Cash and Refunding Bonds (2009a)	320,000	-	(30,000)	290,000
Unlimited Refunding Bonds (2009b)	695,000	-	-	695,000
<b>Totals</b>	<b>\$ 1,260,000</b>	<b>\$ -</b>	<b>\$ (80,000)</b>	<b>\$ 1,180,000</b>

At June 30, 2019, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
Building Bonds (2007)	2020	4.20%	\$ 50,000	\$ 7,302	\$ 57,302
	2021	4.25%	55,000	5,084	60,084
	2022	4.35%	60,000	2,610	62,610
	2023	4.35%	30,000	653	30,653
<b>Totals</b>			<b>\$ 195,000</b>	<b>\$ 15,649</b>	<b>\$ 210,649</b>

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 10 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

	Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
<b>Limited Working Cash and Refunding Bonds (2009a)</b>					
	2020	5.80%	\$ 35,000	\$ 12,745	\$ 47,745
	2021	4.60%	35,000	10,925	45,925
	2022	4.60%	35,000	9,315	44,315
	2023	4.60%	40,000	7,590	47,590
	2024	4.60%	40,000	5,750	45,750
	2025-2027	4.60%	<u>105,000</u>	<u>5,865</u>	<u>110,865</u>
	<b>Totals</b>		<u>\$ 290,000</u>	<u>\$ 52,190</u>	<u>\$ 342,190</u>
<b>Unlimited Refunding Bonds (2009b)</b>					
	2020	5.50%	\$ -	\$ 38,210	\$ 38,210
	2021	5.50%	-	38,210	38,210
	2022	5.50%	-	38,210	38,210
	2023	4.60%	25,000	37,635	62,635
	2024	4.60%	60,000	35,680	95,680
	2025-2029	4.60% - 6.20%	475,000	122,035	597,035
	2030	6.20%	<u>135,000</u>	<u>4,185</u>	<u>139,185</u>
	<b>Totals</b>		<u>\$ 695,000</u>	<u>\$ 314,165</u>	<u>\$ 1,009,165</u>

At June 30, 2019, there was \$42,490 of current assets available in the Debt Services Fund for the retirement of bonded debt.

**NOTE 11 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2019, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2019.

**NOTE 12 - SHORT-TERM DEBT**

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

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 13 – LEGAL DEBT LIMIT**

As of June 30, 2019, the District was subject to a legal debt limit of \$2,623,545. As of June 30, 2019, the District's total long-term debt outstanding was \$1,180,000.

**NOTE 14 – JOINT AGREEMENT ASSESSMENTS**

The District is a member of the Mid-State Special Education joint agreement which provides special education services for the member districts. The District pays annual assessments to the joint agreement. The District paid \$350,534 in assessments for the current fiscal year.

**NOTE 15 - RISK MANAGEMENT**

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability and worker's compensation. During the fiscal year ended June 30, 2019, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2019 there were no significant adjustments in premiums based on actual experience.

**NOTE 16 – SELF-INSURANCE PLAN**

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

**NOTE 17 - CONTINGENCIES AND COMMITMENTS**

**Grant Programs**

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

**Litigation**

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

**Contracts**

The District has entered into a food service contract with Aramark Educational Services, LLC. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2019, the District's rates will be approximately 2.8 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2019 was approximately \$172,550.

At June 30, 2019, the District was obligated for \$72,586 in unpaid teachers' contracts.

The District has entered into contracts for construction projects totaling \$40,000 to be paid out of the Capital Projects Fund. As of June 30, 2019, the District has expended \$0 towards this project.

**SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2019**

**NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through September 18, 2019, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2019

	A	B	C	D	E	F
	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
	Description (Enter Whole Dollars)	Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) *	Taxes Received (from the 2018 Levy)	Taxes Received (from 2017 & Prior Levies)	Total Estimated Taxes (from the 2018 Levy)	Estimated Taxes Due (from the 2018 Levy)
			(Column B - C)	(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	508,921		508,921	526,321	526,321
5	Operations & Maintenance	89,512		89,512	91,280	91,280
6	Debt Services **	142,297		142,297	143,259	143,259
7	Transportation	56,538		56,538	57,655	57,655
8	Municipal Retirement	21,574		21,574	22,000	22,000
9	Capital Improvements	0		0		0
10	Working Cash	5,061		5,061	5,162	5,162
11	Tort Immunity	35,643		35,643	36,348	36,348
12	Fire Prevention & Safety	10,192		10,192	10,393	10,393
13	Leasing Levy	3,809		3,809	3,884	3,884
14	Special Education	11,124		11,124	11,344	11,344
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	20,369		20,369	20,772	20,772
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	289	289
19	<b>Totals</b>	905,040	0	905,040	928,707	928,707
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



A		B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT			Outstanding July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019			Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
1										
2		Description (Enter Whole Dollars)								
3		CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)								
4		Total CPRT Notes				0				
5		TAX ANTICIPATION WARRANTS (TAW)								
6		Educational Fund				0				
7		Operations & Maintenance Fund				0				
8		Debt Services - Construction				0				
9		Debt Services - Working Cash				0				
10		Debt Services - Refunding Bonds				0				
11		Transportation Fund				0				
12		Municipal Retirement/Social Security Fund				0				
13		Fire Prevention & Safety Fund				0				
14		Other - (Describe & Itemize)				0				
15		Total TAWs	0	0	0	0				
16		TAX ANTICIPATION NOTES (TAN)								
17		Educational Fund				0				
18		Operations & Maintenance Fund				0				
19		Fire Prevention & Safety Fund				0				
20		Other - (Describe & Itemize)				0				
21		Total TANs	0	0	0	0				
22		TEACHERS' EMPLOYEES' ORDERS (T/EO)								
23		Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0				
24		GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAIC)								
25		Total GSAAICs (All Funds)				0				
26		OTHER SHORT-TERM BORROWING								
27		Total Other Short-Term Borrowing (Describe & Itemize)				0				
28										
29		SCHEDULE OF LONG-TERM DEBT								
		Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2018	Issued July 1, 2018 thru June 30, 2019	Any differences (Describe and Itemize)	Retired July 1, 2018 thru June 30, 2019	Outstanding Ending June 30, 2019	Amount to be Provided for Payment on Long-Term Debt
30										
31		G.O. Limited School Bonds	1,200,000	6	245,000	0		50,000	195,000	152,510
32		G.O. Limited Working Cash and Refunding Bonds	450,000	7	320,000	0		30,000	290,000	290,000
33		G.O. Unlimited Refunding Bonds	695,000	3	695,000	0		0	695,000	695,000
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49			2,325,000		1,260,000	0		80,000	1,180,000	1,187,510
50										
51		* Each type of debt issued must be identified separately with the amount:								
52		1. Working Cash, Fund Bonds								
53		2. Funding Bonds								
54		3. Refunding Bonds								
55		4. Fire Prevent, Safety, Environmental and Energy Bonds								
56		5. Tort Judgment Bonds								
57		6. Building Bonds								
58		7. Other								
59		8. Other								
60		9. Other								

7. Other 81% Working Cash; 19% Refunding  
8. Other  
9. Other

4. Fire Prevent, Safety, Environmental and Energy Bonds  
5. Tort Judgment Bonds  
6. Building Bonds

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

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2018								62,554	
3	<b>RECEIPTS:</b>									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100		11,124			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500					
6	Drivers' Education Fees				10-1970					1,500
7	School Facility Occupation Tax Proceeds				30 or 60-1983				158,401	
8	Driver Education				10 or 20-3370					2,732
9	Other Receipts (Describe & Itemize)									
10	Sale of Bonds									
11	<b>Total Receipts</b>				10, 20, 40 or 60-7200	0	11,124	0	158,401	4,232
12	<b>DISBURSEMENTS:</b>									
13	Instruction				10 or 50-1000					4,232
14	Facilities Acquisition & Construction Services				20 or 60-2530		11,124		97,361	
15	Tort Immunity Services				10, 20, 40-2360-2370					
16	<b>DEBT SERVICE</b>									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	<b>Total Debt Services</b>								0	
21	Other Disbursements (Describe & Itemize)									
22	<b>Total Disbursements</b>					0	11,124	0	97,361	4,232
23	Ending Cash Basis Fund Balance as of June 30, 2019					0	0	0	123,594	0
24	Reserved Fund Balance				714					
25	Unreserved Fund Balance				730					
26	<b>Total</b>					0	0	0	123,594	0
27	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>									
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? <input type="checkbox"/> Yes <input type="checkbox"/> No									
29	If yes, list in the aggregate the following:									
30	Total Claims Payments:									
31	Total Reserve Remaining:									
32	In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category.									
33	<b>Expenditures:</b>									
34	Workers' Compensation Act and/or Workers' Occupational Disease Act									
35	Unemployment Insurance Act									
36	Insurance (Regular or Self-Insurance)									
37	Risk Management and Claims Service									
38	Judgments/Settlements									
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
41	Legal Services									
42	Principal and Interest on Tort Bonds									
43										
44										
45										
46	<sup>a</sup> Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).									
47	<sup>b</sup> 55 ILCS 5/5-1006.7									
48										

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H	
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs (1-2000) and (5-2000)</b>							
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)			155,616				
10	Food Services (1-2560) <i>Must be less than (P16, Col F-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2019 <i>(Include the value of commodities when determining if a Single Audit is required).</i>			13,891				
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17		Function	Restricted Program Indirect Costs	Restricted Program Direct Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs		
18		1000		1,503,359		1,503,359		
19	Instruction							
20	Support Services:							
21	Pupil	2100		55,037		55,037		
22	Instructional Staff	2200		9,529		9,529		
23	General Admnl.	2300		218,346		218,346		
24	School Admnl.	2400		287,191		287,191		
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	65,829	0	65,829	0		
28	Oper. & Maint. Plant Services	2540		242,225	242,225	0		
29	Pupil Transportation	2550		109,776		109,776		
30	Food Services	2560		42,553		42,553		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:	2900		0		0		
39	Community Services	3000		0		0		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)</b>							
41	Total		65,829	2,468,016	308,054	2,225,791		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	65,829	Total Indirect Costs:	308,054		
44			Total Direct Costs:	2,468,016	Total Direct Costs:	2,225,791		
45			=	2.67%	=	13.84%		
46								

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2019

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2018	Add: Additions July 1, 2018 thru June 30, 2019	Less: Deletions July 1, 2018 thru June 30, 2019	Cost Ending June 30, 2019	Life In Years	Accumulated Depreciation Beginning July 1, 2018	Add: Depreciation Allowable July 1, 2018 thru June 30, 2019	Less: Depreciation Deletions July 1, 2018 thru June 30, 2019	Accumulated Depreciation Ending June 30, 2019	Ending Balance Undepreciated June 30, 2019
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220				28,500						28,500
4	Non-Depreciable Land	221	28,500								0	0
5	Depreciable Land	222				0	50					
6	Buildings	230										
7	Permanent Buildings	231	4,159,395	39,510		4,198,905	50	2,281,689	87,456		2,369,145	1,829,760
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	24,084			24,084	20				24,084	0
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	227,260	49,920		277,180	10	200,859	9,571		210,430	66,750
12	5 Yr Schedule	252	453,999	62,852		516,851	5	376,024	58,203		434,227	82,624
13	3 Yr Schedule	253	5,981			5,981	3	5,982			5,981	0
14	Construction in Progress	260		3,702		3,702	-					3,702
15	Total Capital Assets	200	4,899,219	155,984	0	5,055,203		2,888,638	155,230		3,043,867	2,011,336
16	Non-Capitalized Equipment	700				0	10					
17	Allowable Depreciation								155,230			
18												

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

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
6	<b>OPERATING EXPENSE PER PUPIL</b>					
7	<b>EXPENDITURES:</b>					
8	ED	Expenditures 15-22, L114		Total Expenditures	\$	2,748,323.
9	O&M	Expenditures 15-22, L151		Total Expenditures		111,245.
10	DS	Expenditures 15-22, L174		Total Expenditures		143,853.
11	TR	Expenditures 15-22, L210		Total Expenditures		105,196.
12	MR/SS	Expenditures 15-22, L295		Total Expenditures		90,136.
13	TORT	Expenditures 15-22, L342		Total Expenditures		81,757.
14				<b>Total Expenditures</b>	\$	<b>3,280,010.</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>					
18	TR	Revenues 9-14, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0.
19	TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0.
20	TR	Revenues 9-14, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0.
21	TR	Revenues 9-14, L49, Col F	1423	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	TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0.
24	TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0.
25	TR	Revenues 9-14, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0.
26	TR	Revenues 9-14, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0.
27	TR	Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0.
28	TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0.
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410	Adult Ed (from ICCB)		0.
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0.
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0.
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0.
33	O&M	Revenues 9-14, L222, Col D	4810	Federal - Adult Education		0.
34	ED	Expenditures 15-22, L7, Col K - (G+)	1125	Pre-K Programs		81,984.
35	ED	Expenditures 15-22, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0.
36	ED	Expenditures 15-22, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0.
37	ED	Expenditures 15-22, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0.
38	ED	Expenditures 15-22, L15, Col K - (G+)	1600	Summer School Programs		0.
39	ED	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition		0.
40	ED	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0.
41	ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		52,098.
42	ED	Expenditures 15-22, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0.
43	ED	Expenditures 15-22, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0.
44	ED	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0.
45	ED	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0.
46	ED	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tuition		0.
47	ED	Expenditures 15-22, L28, Col K	1918	Interscholastic Programs - Private Tuition		0.
48	ED	Expenditures 15-22, L29, Col K	1919	Summer School Programs - Private Tuition		0.
49	ED	Expenditures 15-22, L30, Col K	1920	Gifted Programs - Private Tuition		0.
50	ED	Expenditures 15-22, L31, Col K	1921	Bilingual Programs - Private Tuition		0.
51	ED	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0.
52	ED	Expenditures 15-22, L75, Col K - (G+)	3000	Community Services		0.
53	ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		393,156.
54	ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		47,000.
55	ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		0.
56	O&M	Expenditures 15-22, L130, Col K - (G+)	3000	Community Services		0.
57	O&M	Expenditures 15-22, L139, Col K	4000	Total Payments to Other Govt Units		0.
58	O&M	Expenditures 15-22, L151, Col G	-	Capital Outlay		0.
59	O&M	Expenditures 15-22, L151, Col I	-	Non-Capitalized Equipment		0.
60	DS	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units		0.
61	DS	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		80,000.
62	TR	Expenditures 15-22, L185, Col K - (G+)	3000	Community Services		0.
63	TR	Expenditures 15-22, L196, Col K	4000	Total Payments to Other Govt Units		7,040.
64	TR	Expenditures 15-22, L206, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0.
65	TR	Expenditures 15-22, L210, Col G	-	Capital Outlay		0.
66	TR	Expenditures 15-22, L210, Col I	-	Non-Capitalized Equipment		0.
67	MR/SS	Expenditures 15-22, L216, Col K	1125	Pre-K Programs		5,515.
68	MR/SS	Expenditures 15-22, L218, Col K	1225	Special Education Programs - Pre-K		0.
69	MR/SS	Expenditures 15-22, L220, Col K	1275	Remedial and Supplemental Programs - Pre-K		0.
70	MR/SS	Expenditures 15-22, L221, Col K	1300	Adult/Continuing Education Programs		0.
71	MR/SS	Expenditures 15-22, L224, Col K	1600	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	Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units		0.
76				<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 74)</b>	\$	<b>866,794.</b>
77				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 76)</b>		<b>2,613,216.</b>
78				<b>9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019</b>		<b>247.70</b>
79				<b>Estimated OEPP (Line 77 divided by Line 78)</b>	\$	<b>10,549.92</b>
80						

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

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>		
5	<b>PER CAPITA TUITION CHARGE</b>					
83	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
84	TR	Revenues 9-14, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)		\$	0:
85	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0:
86	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0:
87	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0:
88	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0:
89	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0:
90	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0:
91	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0:
92	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0:
93	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0:
94	ED	Revenues 9-14, L75, Col C	1600 Total Food Service			2,707:
95	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income			11,833:
96	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks			8,806:
97	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)			0:
98	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks			0:
99	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)			0:
100	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)			0:
101	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals			0:
102	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts			0:
103	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts			16,413:
104	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)			0:
105	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education			40,815:
106	ED-O&M-MR/SS	Revenues 9-14, L141, L141, Col C,D,G	3200 Total Career and Technical Education			7,520:
107	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed			0:
108	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast			2,955:
109	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative			0:
110	ED-O&M	Revenues 9-14, L148, Col C,D	3370 Driver Education			2,732:
111	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation			77,393:
112	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants			0:
113	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy			0:
114	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education			0:
115	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant			0:
116	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0:
117	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0:
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success			0:
119	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools			0:
120	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects			0:
121	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999 Other Restricted Revenue from State Sources			0:
122	ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)			0:
123	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0:
124	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100 Total Title V			5,760:
125	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200 Total Food Service			165,740:
126	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I			110,341:
127	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV			2,347:
128	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			0:
129	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0:
130	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0:
131	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0:
132	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins			0:
137	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments			0:
158	ED	Revenues 9-14, L253, Col C	4901 Race to the Top			0:
159	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant			0:
160	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0:
161	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLPE)			0:
162	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children			0:
163	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0:
164	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality			15,143:
165	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools			0:
166	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants			0:
167	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0:
168	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			2,049:
169	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			0:
170	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4999 Other Restricted Revenue from Federal Sources (Describe & Itemize)			0:
171	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			0:
172	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***			0:
174			Total Deductions for PCTC Computation (Line 84 through Line 172)		\$	472,554:
175			Net Operating Expense for Tuition Computation (Line 77 minus Line 174)			2,140,662:
176			Total Depreciation Allowance (from page 26, Line 18, Col I)			155,230:
177			Total Allowance for PCTC Computation (Line 175 plus Line 176)			2,295,892:
178			9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019			247,70:
179			Total Estimated PCTC (Line 177 divided by Line 178) *		\$	9,268.84:
181	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
182	** Go to the link below: Under "Reports" select "FY 2019 Special Education Funding Allocation Calculation Details." Open excel file and use the amount in column X for the selected district.					
183	*** Follow the same instructions as above except under "Reports", select "FY 2019 English Learner Education Funding Allocation Calculation Details", and use column V for the selected district.					
184						
185	Evidence Based Funding Link: <a href="https://www.isbe.net/Pages/ebfdistribution.aspx">https://www.isbe.net/Pages/ebfdistribution.aspx</a>					

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2019



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

1. Page 11, Account 1999, Educational Fund - \$8,787 represents miscellaneous revenues, refunds and reimbursements.
2. Page 11, Account 1999, Transportation Fund - \$51 represents miscellaneous revenues, refunds and reimbursements.
3. Page 11, Account 1999, Capital Projects Fund - \$4,300 represents miscellaneous revenues, refunds and reimbursements.
4. Page 13, Account 4299, Educational Fund - \$20,930 represents NSLP Equipment Assistance grant money (code 4260).
5. Page 18, Account 5400, Other Objects - \$1,100 represents bond agent fees.
6. Page 23, Other - \$289 represents prior year adjustments.

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

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- <sup>7</sup> 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.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> 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)

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY18 AFR (ISBE FORM 50-35), FY18 Annual Statement of Affairs (ISBE Form 50-37) and FY19 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

**PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8].**

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 11/1/1996 (Ex: 00/00/0000)
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

**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 FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, 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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950)						0
<b>Total</b>						0

- 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-Regular 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:**

LMHN, Ltd.

Name of Audit Firm (print)

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

*LMHN LTD.*

Signature

9/18/2019

mm/dd/yyyy

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b>FINANCIAL PROFILE INFORMATION</b>												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	Tax Year <u>2018</u>		Equalized Assessed Valuation (EAV):					19,011,199					
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s):		0.027685		+ 0.004801		+ 0.003033		= 0.035520		0.000272		
11													
13	<b>B. Results of Operations *</b>												
14													
15	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance			
16	3,169,531			2,964,764			204,767			1,818,219			
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	<b>C. Short-Term Debt **</b>												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 24.												
28	<b>D. Long-Term Debt</b>												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		2,623,545										
32	<input checked="" type="checkbox"/> b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:.....		511		1,180,000								
38													
40	<b>E. Material Impact on Financial Position</b>												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
44	<input type="checkbox"/> Pending Litigation												
45	<input type="checkbox"/> Material Decrease in EAV												
46	<input type="checkbox"/> Material Increase/Decrease in Enrollment												
47	<input type="checkbox"/> Adverse Arbitration Ruling												
48	<input type="checkbox"/> Passage of Referendum												
49	<input type="checkbox"/> Taxes Filed Under Protest												
50	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)												
53	Comments:												
54													
55													
56													
57													
58													
60													
61													

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

A	B	C	D	E	F	G	H	I	K	L	M	N	O	H	Q	R
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**ESTIMATED FINANCIAL PROFILE SUMMARY**

(Go to the following website for reference to the Financial Profile)

<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

**District Name:** South Fork CUSD No. 14  
**District Code:** 03-011-0140-24  
**County Name:** Christian

**1. Fund Balance to Revenue Ratio:**

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

**Total**  
 1,818,219.00  
 3,169,531.00  
 0.00  
**Ratio**  
 0.574  
**Score**  
 Weight  
 Value  
 4  
 0.35  
 1.40

**2. Expenditures to Revenue Ratio:**

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)  
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)  
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)  
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)  
 Possible Adjustment:

**Total**  
 2,964,764.00  
 3,169,531.00  
 0.00  
**Ratio**  
 0.935  
**Score**  
 Adjustment  
 Weight  
 Value  
 4  
 0  
 0.35  
 1.40

**3. Days Cash on Hand:**

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)  
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

**Total**  
 1,818,219.00  
 8,235.46  
**Days**  
 220.77  
**Score**  
 Weight  
 Value  
 4  
 0.10  
 0.40

**4. Percent of Short-Term Borrowing Maximum Remaining:**

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)  
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

**Total**  
 0.00  
 573,986.12  
**Percent**  
 100.00  
**Score**  
 Weight  
 Value  
 4  
 0.10  
 0.40

**5. Percent of Long-Term Debt Margin Remaining:**

Long-Term Debt Outstanding (P3, Cell H37)  
 Total Long-Term Debt Allowed (P3, Cell H31)

**Total**  
 1,180,000.00  
 2,623,545.46  
**Percent**  
 55.02  
**Score**  
 Weight  
 Value  
 3  
 0.10  
 0.30

**Total Profile Score: 3.90 \***

**Estimated 2020 Financial Profile Designation: RECOGNITION**

\* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
ACTIVITY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
<b>ASSETS</b>				
Cash	\$ 66,783	\$ 101,918	\$ 113,951	\$ 54,750
<b>LIABILITIES</b>				
Amounts Due to Organizations:				
Class of 2022	\$ -	\$ 215	\$ -	\$ 215
Class of 2021	1,025	365	100	1,290
Class of 2020	3,731	7,306	5,474	5,563
Class of 2019	3,894	3,913	7,369	438
Class of 2018	860	-	860	-
8th Grade	-	532	532	-
After Prom	491	3,938	4,429	-
Yearbook	9,019	4,705	3,672	10,052
Cheerleaders	626	18,979	19,133	472
Student Council	1,047	2,315	2,976	386
Boys Basketball	771	-	-	771
Angel Tree	954	544	123	1,375
Principals Fund	8,579	16	8,595	-
Football	4,051	11,258	11,190	4,119
Library Club	52	-	-	52
National Honor Society	70	200	-	270
JH Student Council	1,543	2,032	2,426	1,149
JH Cheerleaders	3,674	11,887	15,215	346
Technology	593	-	-	593
Scholarship	192	20,000	3,000	17,192
JH Boys Basketball	2,994	4,222	2,965	4,251
Girls Basketball	421	2,716	3,007	130
JH Girls Basketball	2,074	2,376	1,350	3,100
HS PBIS	235	853	625	463
Music	210	1,110	689	631
Art	717	-	-	717
<b>TOTAL LIABILITIES</b>	<b>\$ 47,823</b>	<b>\$ 99,482</b>	<b>\$ 93,730</b>	<b>\$ 53,575</b>
ES PBIS	\$ 1,308	\$ 2,436	\$ 2,569	\$ 1,175
Elementary Account	17,652	-	17,652	-
<b>TOTAL ELEMENTARY SCHOOL</b>	<b>\$ 18,960</b>	<b>\$ 2,436</b>	<b>\$ 20,221</b>	<b>\$ 1,175</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 66,783</b>	<b>\$ 101,918</b>	<b>\$ 113,951</b>	<b>\$ 54,750</b>

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

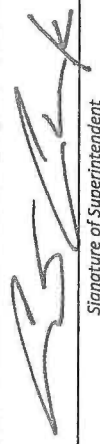
**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: South Fork CUSD No. 14  
 RCDT Number: 03-011-0140-24

Funct. No.	Description	Actual Expenditures, Fiscal Year 2019		Budgeted Expenditures, Fiscal Year 2020		Total
		(10) Educational Fund	(20) Operations & Maintenance Fund	(10) Educational Fund	(20) Operations & Maintenance Fund	
2320	1. Executive Administration Services	112,837		153,292		153,292
2330	2. Special Area Administration Services	0	0			0
2490	3. Other Support Services - School Administration	0	0			0
2510	4. Direction of Business Support Services	0	0			0
2570	5. Internal Services	0	0	2,600		2,600
2610	6. Direction of Central Support Services	0	0			0
	7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0
8. Totals		112,837	0	155,892	0	155,892
9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual)						38%

**CERTIFICATION**

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2019" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2019. I also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2020" agree with the amounts on the budget adopted by the Board of Education.

  
 Signature of Superintendent

Chris Clark  
 Contact Name (for questions)

September 18, 2018  
 Date

217-237-4333 x222  
 Contact Telephone Number

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2019 to ensure inclusion in the Fall 2019 report or postmarked by January 15, 2020 to ensure inclusion in the Spring 2020 report. Information on the waiver process can be found at <https://www.isbe.net/Pages/Waivers.aspx>.

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

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



**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-Function-Object (use this format 100-0000-0000) of the account where the payment was made on each contract for the current year. Use only the functions listed on page 30. Only enter contracts that were paid in the functions listed on the indirect cost calculation, 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 less than or 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 calculation. 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 2021.
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 calculation.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
n/a				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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

A		B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING						
School Code, Section 17-1.1 (Public Act 97-0357)						
Fiscal Year Ending June 30, 2019						
South Fork CUSD No. 14						
03-011-0140-24						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
(Limit text to 200 characters, for additional space use line 33 and 38)						
10	Service or Function (Check all that apply)	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Barriers to Implementation	
1	Curriculum Planning					
2	Custodial Services					
3	Educational Shared Programs	X	X			Chemistry (prior) and Ag (prior and current) with Edinburg CUSD
4	Employee Benefits					
5	Energy Purchasing					
6	Food Services					
7	Grant Writing					
8	Grounds Maintenance Services					
9	Insurance					
10	Investment Pools					
11	Legal Services					
12	Maintenance Services					
13	Personnel Recruitment					
14	Professional Development					
15	Shared Personnel	X	X	X		Mid-State Special Education
16	Special Education Cooperatives					
17	STEM (science, technology, engineering and math) Program Offerings					
18	Supply & Equipment Purchasing					
19	Technology Services					
20	Transportation					
21	Vocational Education Cooperatives					
22	All Other Joint/Cooperative Agreements	X	X	X		Sports with Edinburg CUSD and Morrisonville CUSD
23	Other					
24	Additional space for Column (D) - Barriers to Implementation:					
25						
26	Additional space for Column (E) - Name of LEA:					
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						