SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14

(Christian County, Illinois)

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2018

Reviewed by Regional Superimendent/Cook ISC 62568 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 andor other Certified Public Accountant Information Zip Code: This form is based on 23 Illinois Administrative Code, Subsitie A, Chapter I, Subchapter C, Part 100. 217-824-2415 RegionalSuperintendent/Cook (SC Name (Type or Print): 11/30/2018 Expiration Date: Fax Number 18.84£ UT 7. 1y M. Adam Mathias, CPA, PFS, CVA IL License Number (9 digit): 900 N. Webster Street Name of Audit Manager. Manufacture Committee Name of Auditing Firm: Phone Number 217-824-9661 066-003847 Taylorville Signature & Date: Email Address: Email Address: LIMHN, Ltd. Telephone: Address. YES X NO Are Federal expanditures greater than \$750,000?
YES NO is all Single Audit information completed and attached?
YES NO Were any financial statement or federal award findings issued? ILLINOIS STATE BOARD OF EDUCATION School Business Sen/des Division 100 North First Street, Springfield, Illinois 62777-0001 217/785-8779 Reviewed by Township Treasurer (Cook County only) Illinois School District/Joint Agreement Submit electronic AFR directly to ISBE Annual Financial Report." Click on the Link to Submit Single Audit Status: Accounting Basis: ACCRUAL Send Ferall June 30, 2018 Filing Status: CASH Fax Number × ownship Treasurer Name (type or print) Name of Township: Signature & Date: mall Address Signature Schole: Signature & Color 100, Subtille A, Chapter I, Subchapter C (Part 100). elephone: L X : Reviewed by District Superintendent/Administrator School District/Joint Agreement Information Unqualified South Fork Community Unit School District No. 14 (See instructions on inside of this page.) District Superintendent/Administrator Name (Type or Print): 217-237-4370 Fex Number: Joint Agreement Annual Financial Report Type of Auditor's Report Issued: X School District Qualified Disclaimer Due to ROE on Monday, Ocrober 15th Due to ISBE on Thursday, November 15th Adverse 612 Dial Street - P.O. Box 20 School District/Joint Agreement Number Name of School District/Joint Agreement: ISBE Form SD50-35/JA50-60 (05/18) נסיסהות ביסחור ל מבי מיי To John Tolling Total Total 217-237-4333 x222 03-011-0140-24 Ron Graham Christian Email Address: Email Address: Kincaid 62540 SD/JA18 Address:

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

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 TABLE OF CONTENTS FISCAL YEAR ENDED JUNE 30, 2018

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900 North Webster Street P.O. Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415

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Brent J. Lively, CPA
M. Adam Mathias, CPA, PFS, CVA

IRIS N. NOBLET-CRITES, CPA

RICHARD K. HOOPER, 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, 2018, 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 <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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, 2018, 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, 2018, 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

Cur 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 <u>Government Auditing Standards</u>, we have also issued a report dated September 19, 2018, 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 <u>Government Auditing Standards</u> in considering South Fork Community Unit School District No. 14's internal control over financial reporting and compliance.



LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 19, 2018

900 North Webster Street P.O. Box 87 Taylorville, Illinois 62568 Tel: 217 / 824-9661 Fax: 217 / 824-2415

Email: lmhncpas@yahoo.com



Brent J. Lively, CPA
M. Adam Mathias, CPA, PFS, CVA

RICHARD K. HOOPER, CPA

IRIS N. NOBLET-CRITES, CPA

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 <u>Government Auditing Standards</u> 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, 2018, 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 19, 2018. 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 accounting 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 2018-01: 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.

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LMHN, Ltd. Certified Public Accountants Taylorville, Illinois

September 19, 2018

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

Print Date: 9/12/2018 03-011-0140-24_AFR18.xism

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

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ASSETS		(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	∠ (6)
{Enter Whole Dollars}	Act.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tart	Fire Prevention &
3 CURRENT ASSETS (100)						Security				Safety
4 Cash (Accounts 111 through 115) 1		400	l							
5 Investments	120	san'nes	90,348	42,297	292,323	65,685	108,565	47,215	13,621	21 361
6 Taxes Receivable	9 2							293,724	i (
7 Interfund Receivables	140									
8 Intergovernmental Accounts Receivable	150									
9 Other Receivables	. SE									
10 Inventory	120									
11 Prepaid Items	8 2									
_	130									
13 Total Current Assets		890 068	000				1			
14 CAPITAL ASSETS (200)		and a		42,297	292,323	65,685	108,565	340,939	13,621	31,361
15 Works of Art & Historical Treasures	240									
16 Land	£ 2									
7 Building & Building Improvements	23.									
18 Site Improvements & Infrastructure	740									
9 Capitalized Equipment	250									
20 Construction in Progress	720									
Amount Available in Debt Service Funds	340									
<.	350									
Z3 Total Capital Assets										
24 CURRENT LIABILITIES (400)										
_	410									
26 Intergovernmental Accounts Payable	420				Ì					
	430									
-	440									
-	460						Ī			
_	470									
-	480	190			č					
-	490				98					
ā	493									
34 Total Current Liabilities		190	0	c	ě	i				
35 LONG-TERM LIABILITIES (500)				2	R .	0	0	0	0	0
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
_										
-	714									
4	730	889.878	976 00	1000			62,554			
를 지				/67'74	292,287	65,685	46,011	340,939	13,621	31,361
41 Total Liabdittes and Fund Balance		890,068	90.348	700 08						

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

Print Date; 9/12/2018 03-011-0140-24_AFR18.xlsm

1	V	В	_	Σ	z
-	ASSETS			Account	Account Groups
~	(Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
ო	CURRENT ASSETS (100)			le	
4	Cash (Accounts 111 through 115) 1		56 783		
ιΩ	Investments	120	en t'an		
ဖ	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
6	Other Receivables	91			
위	Inventory	170			
1	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13			66.783		
4	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
9	Land	220		30 600	
4	Bullding & Bullding Improvements	230		4 150 305	
뛰	Site Improvements & Infrastructure	240		24.084	
위	Capitalized Equipment	250		687 240	
ᇷ	Construction in Progress	260			
칪	_	340			42.297
3 6	٩.	320			1,217,703
3 3	Israel Capital Assets			4,899,219	1,260,000
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S 8	-	410			
양	4	420			
şĮ۶	_	430	11		
익	4	440			
≈ 8	_	460			
3 8	4	470			
ᆌ	Payroil Deductions & Withholdings	480			
8	4	490			
띪	<u> </u>	493	66.783		
8	Total Current Labilities		66,783		
35	LONG-TERM (LABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1 150 000
32	,				1,250,000
8	Reserved Fund Balance	714			ON CONTRACT
39	Unreserved Fund Balance	730			
6	Ξ,			4 899 219	
4	Total Liabilities and Fund Balance		66,783		1 260 000
				-	4,400,000

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, 2018

Page 7

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	Description		(10)	(so)	(oe)	(40)	(20)	(50)	(02)	(80)	(06)
7	(Enter Whole Dollars)	Acet #	Educational	Operations & Maintenance	Debt Services	Transportation	Munidpal Retirement/Social	Capital Projects	Worlding Cash	Tart	Fire Prevention &
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7	FEDERAL SOUNCES	4Ngo	2000000	DON'TE	2,200	92,572	18,750	0	0	30.300	0
æ	Total Direct Receipts/Revenues		264,842	0 000	0	0	0	0		0	0
6		3998	255,505,2	120,384	142.239	148,491	93,927	137,431	6,679	65,042	10.013
2			8 781 1841	400		j					
=	S S		S/107/c	120,384	142,239	148,491	93,927	137,431	6,679	65,042	10,013
7		1962	1,445,266				444				
9	3 Shipport Services	2002	693.928	106.727		110 045	989,448				
4		3860	0	0		obn'ort	998'/5	201,071		64,699	6,849
5		4800	335,831				0 (
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-	Total Direct Disbursements/Expenditures		2,475,025	106.727	142.097	110 045	0.1000	100		0	0 ",
<u>و</u>		4180	877,841	٥	0	0	65,053	1/0,102		64,699	6,849
2 2		٠,	3,352,866	106,727	142,097	110,046	92.855	170 107		0 24 500	0
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L	1_	7150		*							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5 Fund 5	7170									
32		H									
33	Principal on Bonds Sold	0162									
প্ল	Premium on Bonds Sold	7220									
જ	Acrued Interest on Bonds Sold	7230									ì
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3 4	Total Other Sources of Europe party and the Control of the Control										
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The accompanying notes are an integral part of these financial statements.

Print Date: 9/12/2016 03-011-0140-24_AFR18.xlsm

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

Print Date: 9/12/2018 03-011-0140-24_AFR18 xism

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

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	Description		(a)	(pz)	(ac)	(40)	(05)	(09)	(20)	(90)	(06)	
2	(Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Profects	Workfor Cash	į	Fire Prevention &	₩ 10
45	OTHER USES OF FUNDS (MO.))	The same					Security			į	Safety	
8	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (81,00)			1000								
4	Abolishment or Abatement of the Working Cash Fund 12	8110										
48	4	8120								ə İ		
49	Transfer Among Funds	8130								0		
않	Transfer of Interest	8140	-									
2	Transfer from Capital Project Fund to O&M Fund	8150		MISSES OF		Section Committee			THE CONTRACTOR			
22	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160						0				
53	ransier of excess the Prevention & Safety Bond and Interest Proceeds to Debt Service Fund S	6779						18				0
54	ł	8410										0
55	Н	. UCP8										
88	3	- C			THE REAL PROPERTY.							
27	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	9	,									
58	Щ,	0128	1									
58		8520										
8		8530									1	
6	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540							8			
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8	_,	8620										
8	-	8630	Ī		Section 1							
35		8640										
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67	4	8720			The Party of							
8	-	8730										
8	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
2	щ.	8810										
뒨	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
2	٠,	8830			TO SALVE OF	10000						
ខ	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
7	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910						100000	THE PERSON NAMED IN		2000	
22	5	9668							WW ELST			
92	Total Other Uses of Funds						,		1.			
11	Total Other Sources/Uses of Funds	İ						0		0	c	0
78					Φ.	0	9		0	0	٥	c
P	Expenditures/Lisbursements and Other Uses of Funds Fand Balances - Puber 2 2017		428,307		142	38,145	1,072	(63.64	6.679		5V2	0.16
8	5	1	461,571	76,691	42,155	253,842	64,613					20 107
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			8,8,8,8	40,348	3 42,25	292 287	7 65 68S	100 500				

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MITTED Date: 9/12/2018	3-011-0140-24 AFR18.xlsm
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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

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

Printed Date: 9/12/2018 03-011-0140-24_AFR18.xlsm

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018
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The accompanying notes are an integral part of these financial statements.

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2018

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4	4869						and the state of t			eremental managed of the comment of
ì	4870			-	man of the second secon	a decrease a special of the confidence on the co	- All Could be a company of the comp		diger ()) of man is different more many	the second of the section mayorists branch by
	4871			-profess'amon a	and the state of t	withhamman and the same of the same of	The Administration of the Samuel Spinishers and the Samuel Spinishers	4	dente brought agreement to a seen	The state of the s
Other ARRA Funds - III	4872			·	and probables on a returnal majories	- Indiana and a second a second and a second	and the state of t		en tempera à édition de part	Annual Contraction of the Contra
2	4873		to the desire report recommendation	- Philippe and Manager Annual Statement again			the state of the s			
	4874				The same of the sa					
203 ARRA - Early Childhood	4875	The state of the s				-	Committee on the high particular section of the sec	1		
- 1	4876	remarks the same and represent.	I production and the state of t	,	· Mary Surproduction to the section of the section			The same of		
- 1	4877	Market 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	Marine 1				- Development of the second		and the second second	-
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į	4879		the other property of the second		advanta to high-reserve state of home	The state of the s				
	4880	Milking their property.						Ģ.		There wilderstood thought an amendation, the
Total Stimulus Programs		C	C	lc						and the same and and the same and and the same and the sa
260 Race to the Top Program	4901			Park March Land		0	0			0
261 Race to the Top - Preschool Expansion Grant	4902	H. W. Miller H. F.								MA VIII
- }	4904	The state of	The same and the same of		1					
Z63 Title III - Immigrant Education Program (IEP)	4905	* * * * * * * * * * * * * * * * * * * *	military of the by many	, ,		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
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j	4960	10	*** * * * * * * * * * * * * * * * * *		Market William	we was the Comment to be			- Colonia	
Z/ U Medicald Matching Funds - Administrative Outreach	14931	2,035			H. A. P. C.					
- 3	4992		·		A	1 11 12	la que	AND DESCRIPTION OF STREET		100
			i reconstitution			The state of the s	/; .;			
Total Restricted Grants-In-Aid Received from the Federal Goot Thru the St.		324.847		The same of the same of the		a Chamadan and The A	the same of the same			
274 Total Receipts/Revenues from Faderal Sources	4000	CAO ACE	4 4			The state of the s	0			-
275 Total Direct Receipts/Revenues	4 5/m 8 2 .	743/470	0	100			_	1	0	19 10 10 10 10 10 10 10 10 10 10 10 10 10
		2 903,332		443 390	н	The same of the same of the same	the section of the party of the	14 . A.S.		

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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Particular Par	T		-	(100)	(200)	(300)	(Ann)	from	L L		7	¥	. 7
1.	7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	(800) Termination	(006)	
Part Part	6	1				Services	Materials			Equipment	Benefits	Total	Budget
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The control of the	6		1100	815,592		10.501	00 00						
Part Part	٥		-			TOC'AT	23,878	800	099			1,036,324	1,041,674
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Part of the control	l	Special Education Programs (Functions 1200-1220)	1200	-	one administration to the con-	WO. 7	14,510	-			The state of the s	92,158	93,986
Part Part	6	Special Edication Programs Pre-K	1225	present their man majorithment						and additional and the same to	-	0	P Marina de companie de la companie
	티	Remedial and Supplemental Programs K-12	1250	89 720					46 - diame a Character			0	Andrew married Andrews
Activity of the property of	1	Remedial and Supplemental Programs Pre-K	1275			9,864	10,227		to be well write manner officerin	ting to address on		127,928	133,746
Controlled (Figure 1988) Controlled (Figure	12	Adult/Continuing Education Programs	1300	A 19074			Street, C. 19. streeting type	Committee to demandrate assume and the				0	***************************************
Proper late of the property and the pr	13	CTE Programs	1400	350.55			and the second second second second	the second				c	-
Part of Part	4	Interscholastic Programs	1500	26.7A2	1	1	white a track attractions and		-			42,994	43,240
Decide Hoppins 1500	15	Summer School Programs	1600	70/105		11,925	11,784		3,378			64,760	64,815
The flactocke magnetic flattocke magnetic flattoc	9	Gifted Programs	1650			the Inch laborate, pagetiment	allabely. Physilian agreement professional		William commission wherean war is	-		:	
The color of the	7	Driver's Education Programs	1700	9 RNG			SPACES THE PROPERTY OF THE PARTY	To Princip de Ministration (S. 16 marsh 12 martins and			6	Professional Advances or construction of the Professional	
Track Organization Track O	18	Bilingual Programs	1800			797	703		2			11,406	11,505
Proc. Proc	6	Truant Alternative & Optional Programs	1900	materials observed to be a second		The statement of the same		and constitutions of collection	- Shreet shreet			0	
Special Extraction 101 Special Extraction 101 Special Extraction 101 Special Extraction 101 Special Extraction 101 Special Extraction 101 Invariant Indication 101 Invariant Extraction 101 Invaria	2	Pre-K Programs - Private Tuition	1910		THE REAL PROPERTY.			1	There is a street in the party			D	1
Special Extension Page 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	된	Regular K-12 Programs - Private Tuttion	1911				1		the case of the ca			0	
Special Execution Programs 42 Fusion Special Execution Programs 42 Fusion Program	R	Special Education Programs K-12 - Private Tuttion	1912			75			Tale to . A combo tales many .			0	
Proceeding processed by Processed Broad	ន	Special Education Programs Pre-K - Tuition	1913			A STATE OF THE PARTY OF THE PAR			969'69			969'69	70,100
Application Application	Ŧİ	Remedial/Supplemental Programs K-12 - Private Tuition	1914	1					Assessment			0	
CT Properties Section 1555	بأي	Remedial/Supplemental Programs Pre-K - Private Tuttion	1915				NAME OF THE PARTY		Tre 600 Americans and a second second second	The same		0	
Exercise Exercise	رآم	Adult/Continuing Education Programs - Private Tuition	1916						Alleganian and Other spin like		2002	0	,
International parametric plane 1918 19	T,	CTE Programs - Private Tuition	1917				THE PROPERTY OF			A CHANGE	Supplied to	0	Andrew Commerce of the Party of
State Stat	ωÌ		1918	,	- ST.		一大田 大田					0	
State Processes Processe	எ	Summer School Programs - Private Tultion	1919									0	
District Strict 히	Gifted Programs - Private Tuttion	1920	SALE CO.					Term character to lawfor .			0		
Trought Alternative Options at a Propose - Private Tutlion 1322 Trough Anticology at Auction 2 222 222 222 222 222 222 222 222 222	34	Bilingual Programs - Private Tuition	1921								100	0	
Total Institution 200 1,053 211 205 35,236 77,310 800 73,744 0 0 1,445,266 3,48 Street Stre	2	Truants Alternative/Optional Ed Progms - Private Tuition	1922						- Toronto and Springer	THE PERSON NAMED IN		0	
1,445,566	_	Total Instruction ¹⁰	1000				77,102		* .	-5.		0	1
State Stat	_	SUPPORT SERVICES (ED)	0					-	100			1,445,266	1,459,066
Attendance & Social Work Services Attendance & Social Work Services 2225 36,599 10,259 9.5 7.7		SUPPOPT SERVICES - PUPILS		35.74						The Head			
Guidance Sorvices 2120 36,559 10,273 95 10,273 46,347 46	ارم	Attendance & Social Work Services	6			275						1/	
Health Saviess 2130 2388 1,027 3390 339	٦İ	Guldance Services				-	The rate parts at mobile comment		Merman (Mirrally)		*	212	275
Pyrichological Services 2340 3 390 Speech Fathology Services 2150 113 0	m İ	Health Services	2130	2,363				***************************************	Water and the same of the same		,	16.347	47,190
Speech Pathology & Audiology &	ъÌ	Psychological Services	2140					, Military Variable 4	Annual Section of the	· management . spendered		3,390	3,600
Other Support Services - Puplis (Describe & Nemice) 2150 39,772 138 0 0 50,725 138 Yould Support Services - Puplis (Describe & Nemice) 2200 2310 0	<u> </u>	Speech Pathology & Audiology Services	2150	-		Approximation in Approximation of the Party	- Independent - Laborary			*		0	
Total Support Services - Paper Services - Paper	-k	Other Support Services - Pupils (Describe & Itemize)	2190	113	- Martin and Addition of the A		and the same and t	To Bridge of the last of the l		the state of the s		0	
SUP-NOT SERVICES DESTRUCTIONAL STAFF O SQ,725	VI.		-	8				,	1			113	125
Improvement of Instruction Services 2210 9,142 229 9,241	0	SUPPLYET SERVICES INSTRUCTIONAL STAFF				1. 日間をませ		9			9	50,725	51,190
Educational Media services 2220 9,142 Assessment & Testing 2200 0 9,112 20 Total Support Services - Instructional staff 2200 0 0 0 0 0 SUPPORT SERVICES - GENERAL ADMINISTRATION 2300 0 0 0 0 0 9,141 Board of Education Services 2310 83,779 238 1,773 238 1,573 277 238 87,708	41	Improvement of instruction Services	2210		_		1			1			
Assessment & Testing 2220 0 9,172 259 0 0 0 9,41 SUPPORT SENTICES - GENERAL ADMINISTRATION 2200 0 9,172 20 0 9,41 Board of Education Services 2310 83,779 1,773 248 275 1,576 87,088	o l	Educational Media Services	2220	-			5	design the second second				9,141	9,260
Total Support Services Instructional staff 2200 0 9,172 29 0 0 9,41	φŀ		2230				the same of the same of the last		The second second second second	-	-	0	
Surrow services - StellerAL ADMINISTRATION Board of Education Services 13310 80,772 248 2759 1,575 577 578 5770 80,772 548 5770 578 5770 5770 5770 5770 5770 5770	: 0	Total Support Services - Instructional Staff	2200				2	G	,			0	
Executive Administration Services 2320, 80,772 248 275 45.5008	واع	SOUTH SERVICES - GENERAL ADMINISTRAT					S. Land of the Control of the Contro	The grant				191'6	9,260
248 272 572 57.088	200	_	2310			33,759		and the same of th	20 P				
	1	1	2920	80,772	Ŷ				4 600			37,088	37,600

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

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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-[-	(100)	(200)	1002)	(4000)	ַ	=	_	7	¥	
0	Description (Ener Whole Bollars)	Funct #	Salarlos	3	Purchased	Supplies &	(200)	(009)	(700)	(008)	(006)	
12	Special Area Administration Services	2330	Callera	cmployee Benefits	Services	Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
52	Tort Immunity Services	2360 -			Liver and the liver of the	The second secon	manufacto manufactorium m	The second second second	e di e e a mana mana mana de delle di evere e mana ante proble de	The second secon	0	
S.	Total Support Services - General Administration	2300	80.777	348							0	
54			in e chiefe	The second second	ten k	57072	0	3,076	6	0	120,155	120,970
55		2410	175 670	00000								
8	-	2490		676'04	379	269	- Annual Constitution of the Constitution of t	0/9			217.517	220 040
2	Total Support Services - School Administration	#1	175.670	40.5.70							0	JAC 100
28	SUPPORT SERVICES - BUSINESS	1				593	0	. 029	0	٥	712717	220.940
59	Direction of Business Support Services	2510								,		
9		2530	44544			AND PROPERTY AND P					c	
61	Operation & Maintenance of Plant Services	7540	4	-	1,899	933			-	Elimination of the Spanning College of the Spanning Co	47547	40.04
62		2550	1/0'04	100		where it shows more brightnesses.			- Addres & shown apply (Manager		105 301	100 000
63				180	Laborator Distriction of the laborator o	-		Andreas and the Control of the Contr		and the same of th	067/691	106,410
8	_	DAG!	-	STREET, AND ADDRESS NAME AND ADDRESS NAM	140,849	20		Western	of fresh thems which follows he derven-	riden dies spreadballenster adverde:	180	200
65	-	84	4.00		324	2,210	-	and separation and secondary.		M Wantania Aliania	140,899	143,050
99	Щ.	ones	141,421	8,704	143,072	3,193			0		2534	2,930
67	Direction of Central Support Services											21,1000
88		orey.	. M. Martin of Tables N.									
69		1000	definition of the special section of the section of	-		- Million Improve the control of t		to the same and the same of	**************************************		2	***
70	Staff Services	3640		- Management	" transmit a same			Annual Provincial Control of the Con			o` 6	
71	Data Processing Services	2000	A second of second of property	-				-	***************************************			
72	Total Support Services - Central	7,000							of Westmann - Supplications -	***************************************	> C	-
73	-		FIRE SAFE		5	0,	0	0		•		9
74			436 938	NET ON	400 FOL	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1				
75	COMMISMITY SERVICES (ED)	9000		1	tec'/or	915'6	0	3,746	0	0	593,92	703.130
9/			1								. 9	
11	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	\$, ,	THE PROPERTY OF								
78		4110		The second second								
79	Payments for Special Education Programs	4120		15000	state and by other yes mann	34000	1000				c	
8		4130 L						335,831			335 831	397 3FF
8	-	4140			per that the manple officers of			Account the state of the same			0	200
8	_	4170		Call St	1	COM CHILD					0	
S	-:	4190		THE REAL PROPERTY.	and the second s				1000		0	
\$	Total Payments to Other Govt Units (In-State)	4100		THE PERSON							0	-
8	_	;			0			335,831			335,831	336 786
8	-	4220									0	i l
8		4230							A STATE OF		r	
8	-	4240										
2 C	1	4270					ur T					
3 6	4	4280								200	1	A
5 8	4	4290							3000		0	W. 74.
7 8		4200									0	
3	Payments for Regular Programs - Transfers	4310			e di			0			о.	,
i y	1	4320									10	
3 8		4990									0	
86	4	4340 8		· · ·							9	
5	Payments for Community College Program - Transfers	4370									0	
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₽. STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURE

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Properties to Other Program - Transfers 1000	A	8	C						,			
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Section Control Property C	Description (Enter Whole Dollars)		form	(200)	(300)	(400)	(200)	(009)	(7001)	lana)	Y Y	
Column C		Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Canthal O. Mar.		Non-Capitalized	Termination	(906)	
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Property of the control (processed) 200 20		4300		The state of the s							C	1
	Payments to Other Govt Units (Out-of-State)	4400									, ,	4
	Total Payments to Other Govt Units	0000							THE PERSON	THE REAL PROPERTY.) is	1
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Control Activity Name Cont	NEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Contract Promotive December Cont		STID				10 00 00 00				200		
The state of the	26	1 2 5										
The future of the future of		5130 :									,	
Other branch and short-roughed 1920 19		248									, c	-
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March Services Marc	Total Interest on Short-Term Debt	2100) 'c	
Processing control c	Daht Servicus - Interest on Long Term Debt	2200				Section of the last		0			,	
Foundament of the Continuent and State S	Total Debt Services	2000										•
1,000 to the through security 1,000 to the through securit	PROVISIONS FOR CORRINGENCES (RB)	0900						0				
Part District Di	Total Direct Disbursaments/Expanditures		1.490.249	26.4 RM	מפר פרור				Nacon Trous			
20 OPERATORS & MANITORANIC FAUNT (CRAM) 2009 200	ı.	12			New (eas)	62,618	800	413,321	0	0	2,475,025	2,498,982
Surfact secreta (class) 200 201 202 203 204 205 205 206 206 207 207 207 208 208 209 208 209 208 209 209	:		Bri	The Party and Persons							428,307	
### Order Services and Professional Professi	SI habrior est	 	ş.e	STATE OF THE PARTY	11 N 11 N			THE PAYOR	MISSORTHEADS	SACTOR IN		CONTRACTOR OF STREET
Secretaria stratus - refusion 2.000 2.00									HOLDSON SAND	A CONTRACTOR OF THE PARTY OF TH		
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Page Transportation Services 2530	!	2510				: f						
Fig. 1 Transportation Services 2540 27,926 78,901 20,727 20,7	1	2530			-		X manual county on				o'.	
Post Services Post Service		2540			27 926	78 904		and the same of the same and	***************************************	A	0	
Year of Support Services - Printings 2560	Pupil Transportation Services					TOO'O	March 1997	***************************************		4	106,727	110,810
Other Silepport Services Conserved Services (Conserved Services Conserved Services (Conserved Services Services (Conserved Services Services (Conserved Services Services Services (Conserved Services Services Services (Conserved Services Services Services Services (Conserved Services Services Services (Conserved Services	Food Services	•	£						1		0	
Other Support Services (Describe & Manipe) 2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Support Services - Business	;		0	37 676	2	PARK				0	
Violal Support Servess 2000 0 0 0 0 0 0 0 0	Other Support Services (Describe & itemize)				1		****	0	0	.0	106,727	110,810
Comparing the State (California) State	Total Support Services	2000		0	27.976	70 001						1
Payments for Ornels Goof Tubics (California) Payments for Special Educations Payments for Special Educations Payments for Special Educations Payments for Special Educations Payments for Special Educations Payments for CTE Programs Other Payments to Instance Court Line (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments to Other Payments (Instance) Payments (Instance) Payments (Instance) Payments (Instance) Payments (Instance) Payments (Instance) Pay	COMMUNITY SERVICES (COLIS)	0000				TOO OF THE PARTY O	o			o	106,727	
Payments for Regular Programs 4110 Payments for Regular Programs 4120 Payments for Regular Programs 4120 Payments for Text Regulars 4120 Payments for Chief Regulars 4120 Payments for Chief Regulars 4120 Other Payments to Other Coxt. Units (Nesteral Regular) 4120 Payments to Other Coxt. Units (Out of State) 4400 Total Payments to Other Coxt. Units (Out of State) 400 Total Payments to Other Coxt. Units (Out of State) 400 Test Payments to Other Coxt. Units (Out of State) 400 Rest SERVICE - Intreserv to short-TEAM Action 500 Text Anticipation Naments 5120 Text Anticipation Naments 5120 Comporate Personal Prop. Repl. Tax Anticipation Notes 5120 States and Anticipation Cartification 5120	PAYMENTS TO OTHER DEST & GOLF LINITS (ORIN)	9080	10			The second second					0	
Payments for Regular Programs	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)								100 No. 100 No	MEST	•	
Payments for Special Education Programs 4320 Payments for Check & Itemes 4340 Other Fayments to The Programs 4340 Other Secure & Cont. Units (Describe & Itemes) 4300 Total Payments to Other Gont, Units (Other Gont,	Payments for Regular Programs	4110						,				
Payments for CTE Programs	Payments for Special Education Programs	4120			managed and proposed by the comments of the co			Polymorth and Spirit a	0.530323		, co	
Construction of the Section & Itemizary 4190		4140				The state of the s		Photogram of the same of the s			0	**************************************
Total Payments to Other Goat, Units (in-State)	- 1	4190		e.	,		N. S. S. S. S. S. S. S. S. S. S. S. S. S.	The state of the s				-
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LEBY SERVICES - Introdect On Signature	PERT CENTRAL COUNTY COM Units	4000	্ব ন		.0			Section 4 sections		• \	0	
Tax Anticipation Name \$1.00 Tax Anticipation Notes \$1.00 Tax Anticipation Notes \$1.20 Copporter Personal Prop. Repl. Tax Anticipation Notes \$1.20 Sense Ad Anticipation Cartificates \$1.20 Sense Ad Anticipation Cartificates \$1.00		2000			***************************************						0	Э.
Tax Anticipation Notes 5120 Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Cartificities 5140	THE AMERICAN SHORT-TERM LIEBT											
Corporate Personal Prop. Repl. Tax Anticipation Notes 5130 State Aid Anticipation Curtificates 5140	1	5110			,			1				
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STORY OF THE STORY	-1-	5130									0	
	т.	5140 ;									0	

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

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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-1		(200)	(200)	(300)	IANON	9	-	-	7	×	_
Description (Enter Whole Dollars)				fonel	(ann)	800	(009)	(200)	(800)	(006)	
146	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	fanci	
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	0025		Margaret .							۰.	0
TOTAL CEGIT SELVICES	2000									٥	
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lotal Direct Disbursements/Expenditures			0	77.075	70 007		; ; ;				
32 Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		\$ 2% 2 Line			Todo	0	0	0	0	106,727	110,810
		4				1				13,657	
			The second second						The same of the sa		
155 PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000	,									
R.									1		
Payments for Regular Programs	4110										
158 Payments for Special Education Programs	4530							The second second			
39 Other Payments to In-State Govt Units (Describe & Itemize)	4130				子の大きの					3	
160 Total Payments to Other Districts & Govt Units (hr-State)	G G				THE TANK		The second secon			3 6	
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Total Debt Services - Interest On Shart-Terar Debt	2100					The second second	,			0	
169 DEBT SERVICES - INTEREST ON LOWG-TENA DEBT	5200				The state of the s		0			0	0
DEST SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEST	2900		The state of the s			10	65,997			65,997	67 098
170 (Leave/Purchase Proxides) Retried) 21				THE PART OF							
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(SQ) SECRETARIAN LOS MONTOS (DS)	9000							S = 0.70		142,097	142,098
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Other Support Services - Pupils (Describe & Itemize)	2190									N. C.	
SUPPORT SERVICES BUSINESS				Mary a local	1					C	
- 1	2550	20770	160								
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	ŧ.	70,77	91	17 200						om'n-r	114,708
185 COMMUNITY SERVICE (711)	, poor			70,41	20,512	0	193			110 046	414 346
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PAYMENTS TO CITHER GOVT UNITS (IN-STATE)								The state of the late of	The Party of the P	The state of the state of	A
		:									
189 Payments for Special Education Programs							1 1				
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191 Payments for CTE Programs							-	8		0	
	4140 8						N 1 - AN-			0	

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, 2018

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Part Continued Cologic Angues Colo		Description (Enter Whole Dollars)	-	foort	(200)	(300)	[400]	(200)	(009)	(200)	(008)	(OUS)	
Continue Continue	7		Funct #	Salaries	Employee Benef		Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	fanci	
Comparison of the property that the control of the property that	192	Payments for Community College Programs	4170		(\$400 att)	Services	, Materials		one objects	Equipment	Benefits	Total	Budget
Internation of continue and c	193	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			To proper to the time of a space of the spac		HARST	The state of the s		Service and a se	0	
A manufactor to continue According to Cont	ţ	Total Payments to Other Govt. Units (in-State)	4100	7	THE REAL PROPERTY.	*						٥	
Figure 19 Figu	195	PAYMENTS TO OTHER GOVT UNITS (OUT-OF STATE)	4406		TOTAL CA				0			0	0
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Control Cont	201	Corporate Personal Prop. Repl. Tax Anticipation Notes	2130							1 TO 1 TO 1 TO 1 TO 1 TO 1 TO 1 TO 1 TO	54	, 0	Andrew Commence of the Commenc
Column C	202	State Ald Antidpation Certificates	5140						HARLES AND AND AND AND AND AND AND AND AND AND			0	
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Control Cont	204	Total Debt Services - Interest On Short-Term Debt	2100		1000							0	***************************************
Control Cont	205	DEBT SERVICES - INTEREST ON LONG TERM DEBT	. 0		A STATE OF THE PARTY OF THE PAR			HANNE STATE OF STATE	0				0
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Special Education Programs Commonly of	216	Pre-K Programs	1136		727.	91 				Screen of		22 191	22 506
Special Education Programs - Free K 1225 4,139 0 Remedial and Supplement Programs - 6.23 2.256 4,139 0 Remedial and Supplement Programs - 6.24 2.277 4,139 0 Adult/Continuor Educator Programs - 7.24 2.250 4,73 0 CF Programs - 7.25 3.500 4,73 0 CF Trograms - 6.24 3.500 4,73 0 CF Trograms - 6.24 3.500 4,73 0 Sammer School Programs - 7.25 3.500 6.5 0 Sammer School Programs - 7.25 3.500 3.5,550 0 Traint's Alemander & Deploted Programs - 7.25 3.5,550 3.5,550 0 Traint's Alemander & School Programs - 7.25 3.2,550 3.2,550 3.2,550 0 Salv	217	Special Education Programs (Functions 1200-1220)	1200		3,7	3	To the second	100000000000000000000000000000000000000	The state of the s	Salary Co.		5.744	5.830
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STATEMENT OF EXPENDITURES DISBURSEDIEXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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Total Support Services - Pupils SulP-ORT SERVICES - INSTITUCTIONAL STAFF Improvement of instituctional strafe Educational Media Services Assessment & Testing Total Support Services - Instituctional Strafe SulP-ORT SERVICES - SUREMAL ADMINISTRATION Board of Education Services - Instituctional Strafe Subard of Education Services Submit of Education Services Service Are administrative Services Service Are administrative Services Calina Palal from Self Instituctor Occupation Disease Acts Pymis Moviner' Compensation or Worker' Occupation Disease Acts Pymis Usemployment Insurance Pymis Usemployment Insurance Pymis Sass Audigment and Settlements Educational, Impectional, Supervisory Services Related to Loss Prevention or 2366 Educational, Impectional, Supervisory Services Related to Loss Prevention or 2367 Reserved Insurance Pymis Sass Reserved Insurance Pymis Sass Audigment and Settlements Sass Reserved Insurance Pymis Sass Sass Reserved Insurance Pymis Sass Sass Reserved Insurance Pymis Sass Sass Reserved Insurance Pymis Sass Sass Rese			patral Outlay	Other Objects	Ron-Capitalised Equipment	Remefits	720 720 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220 5,220 5,220 5,220 5,220
Surproport Services - Pupils Surproport Services - Instituctional straff Improvement of Instituction Services Educational Models Services Assessment & Testing Total Support Services - Instituctional Staff SUF-VEXT SERVICES - SENERAL ADMINISTRATION Board of Education Services Beautiful Administrative Services Service Area Administrative Services Gainne Paid from Self Insurance Fund Workers' Compensation or Workers' Occupation Disease Acts Pymis Unemployment Insurance Pymis Unemployment Insurance Pymis Institute Administrative Services Payments Mist Management and Claims Services Payments Audgment and Calema Services Payments Educational, Impectional, Supervisory Services Related to Loss Prevention or Reducational, Impectional					Equipment	Seneth:	772 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220 5,220 5,220
SUPPORT SERVICES - INSTRUCTIONAL STREET Improvement of instruction Services Indicational Media Services Assessment & Testing Total Support Services - Instructional Staff SUP-VET SERVICES - SERVICES - SERVICES ASSESSMENT & SERVICES - SERVICES SERVICE - SERVICES - SERVICES GUITA SUPPORT SERVICES SERVICE Area Administrative Services Service Area Administrative Services Caline Paid from Self Insurance Fund Worker's Compensation or Worker's Occupation Disease Acts Pymis Unemployment Insurance Pymis Unemployment Insurance Pymis Service Pymis Guita Services Pymis Unemployment Insurance Pymis Service Pymis Services Pymis Uniquent and Calines Services Pymients Audigment and Calines Services Pymients Audigment and Settlements Education, Imprectional, Supervisory Services Related to Loss Prevention or Reducation.	Zurs						728 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220
Improvement of instruction Services Educational Media Services Assessment & Testing Total Support Services - Instructional Surf Total Support Services - Sententuctional Surf Sult-Your SERVICES - SENERAL ADMINISTRATION Board of Education Services Service Are Administration Services Service Are Administration Services Service Are Administrative Services Calina Paid from Self Insurance Fund Worker's Compensation or Worker's Occupation Disease Acts Pymts Unemployment Insurance Pymts Unemployment Insurance Pymts Service Pymts Service Pymts Andigment and Calana Services Pyments Audigment and Calana Services Pyments Audigment and Settlements Education, Imprectional, Supervisory Services Related to Loss Prevention or Reducation.	0 0 25172 2018						3,172 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220
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Total Support Services - Instructional Surf SUF-PORT SERVICES - SENERAL ADMINISTRATION Board of Education Services Beautive Administrative Services Exervice Area Administrative Services Calina Paid from Self Insurance Forders Workers' Compensation or Workers' Occupation Disease Acts Pyrits Unemployment Insurance Pyrits Unemployment Insurance Pyrits Insurance Payments (Regular or Self-Instrance) Risk Management and Calina Services Payments Risk Management and Calina Services Payments Risk Management and Calina Services Payments Risk Management and Calina Services Pervention or Regulaction. Reserviced. Reserviced. Reserviced. Reserviced. Reserviced.	5.172 5.172						2,172 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220
SUF-PORT SERVICES - SENERAL ADMINISTRATION Board of Education Services Executive Administrative Services Service Area Administrative Services Gains Paid from Self Insurance Fund Workers' Compensation or Workers' Occupation Disease Acts Pymss Unemployment Insurance Pyms Unemployment Insurance Pyms Unemployment Insurance Pyms Insist Management and Claims Services Payments Audigment and Settlements Education Regulation Regulation	Siria Siria						5,177 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,220
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Workers' Compensation or Workers' Occupation Disease Acts Prints Unemployment Insurance Prints Insurance Payments (Regular or Self-Insurance) Insurance Payments (Regular or Self-Insurance) Instit Management and Claims Services Payments Audgment and Settlements Educational, Impectional, Supervisory Services Related to Loss Prevention or Regulational	in the state of th						, c c c c c c c c c c c c c c c c c c c	5,220
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Educational, inspectional, Supervisory Services Related to Loss Prevention or Related to Loss Pr							0 0 0 0 271,2	5,220
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Karingan Institute Date	žű, ż						0 0 5,172	5,2%
į.	ZŪ,						0 271,2	5,220
Ш	5,02						5,172	5,220
							5,172	5,220
SUPPORT SERVICES - SCHOOL ADMINISTRATION								11.130
Office of the Principal Services	11.059							11.130
2490							11,059	
Total Support Services - School Administration	11,059						0	;
SUPPLYRT SERVICES - BUSINESS		S S S S S S S S S S S S S S S S S S S				TO SECTION IN	11,059	11,130
Direction of Business Support Services	THE PERSON NAMED IN							
Fiscal Services	9 150				WAS IN THE		0	
Facilities Acquisition & Construction Services							9,150	9,250
Operation & Maintenance of Plant Scrylces	18 644			1	7		•	No. of Concession, Name of Street, or other Persons, Name of Street, or ot
Pupil Transportation Services	12101						18,644	18,800
	The second second				10 - 2 - 0 MA		13,121	13,185
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Total Support Services - Business	40.915				1 XX	STANDED IN		
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272 Direction of Central Support Services								
Planning, Research, Development, & Evaluation Services							•	
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276 Data Processing Services				. ,) c	
Total Support Services - Central							3 6	
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Page 21

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2018

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	Description (Enter Whole Dollars)				looci	(400)	(200]	(009)	(200)	(800)	(006)	
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4	virtue con an annual contract of the contract	5140									0	;
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_		2000						,			0	
		0000				THE RESIDE	Sections 11				0	0
	Total Disbursaments/Expanditures			92,855		1 × 5 × 5 × 5	Y. Y.					
967 788	Excess (Deficiency) of Receipts/Revenues Over Disbursaments/Expanditures	:									92,855	93.801
							STATE OF THE PARTY				1,072	
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299 sup	SUPPORT SERVICES (***)			THE REAL PROPERTY.			Company of the last	THE PARTY OF THE P				
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4	\$80 miles	2530			13,017	188.054						
	(Describe & Itemize)	2800			· · ·	-					201,071	201,770
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		D000								0	201,071	201,770
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312 Tot										THE PERSON NAMED IN		
	Excess (Daficiency) of Receipts/Revenues Over Disbursements/Expenditures				13,017	188,054	0	0	0	0	170,105	201,770
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The accompanying notes are an integral part of these financial statements.

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL	FOR THE YEAR ENDING JUNE 30, 2018

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

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

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

Fund Financial Statements

The District's accounting policies conform to the 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fiduciary Fund Types

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

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

Measurement Focus and Basis of Accounting

Measurement Focus

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the 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 16, 2017 and was amended on June 27, 2018.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight line basis for the per capita tuition charge was \$152,014 for the year ended June 30, 2018.

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, 2018.

The District had no deficit fund balances at June 30, 2018.

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 \$62,554, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

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

Federal Grants

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Social Security Levy

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

Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2018, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2018 amounted to \$68,372. 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, 2018, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory - Fund Balance Definitions

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

NOTE 3 - FUND BALANCE REPORTING (Continued)

Reconciliation of Fund Balance Reporting

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

	Gei	nerally A	ccept	ed Acco	unting Principl	es					Regulat	ory Basis	3
Fund		Von- ndable	Res	tricted	Committed	As	signed_	<u>U</u>	nassigned	Stat	ancial ements served	Finan Statem Unrese	nents
Educational	\$	_	\$	-	\$ 68,372	\$	-	\$	821,506	\$	-	\$ 889	,878
Operations and Maintenance				(5.0	-		-		90,348		-	90,	,348
Debt Services		26	4	2,297	.5		-		-		-	42,	,297
Transportation		38	29	2,287	-		*		85		8	292,	,287
Municipal Retirement/ Social Security		64	6	55,685	-		-		*		=	65,	,685
Capital Projects		-	10	8,565	*		2		-	6	2,554	46,	,011
Working Cash		2		-	•		-		340,939		2	340,	939
Tort		-	1	3,621	-		-		-		-	13,	621
Fire Prevention and Safety		•	3	1,361	-		ži.		58		•	31,	361

Expenditures of Fund Balance

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

NOTE 4 - DEPOSITS AND INVESTMENTS

Permitted Investments

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

Policies

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

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

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

Deposits

Custodial Credit Risk — Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2018, all of the District's \$1,941,990 (\$1,648,266 in demand deposits {other than NOW accounts} and \$293,724 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)	\$ 890,068
Operations and Maintenance Fund (Cash)	90,348
Debt Services Fund (Cash)	42,297
Transportation Fund (Cash)	292,323
Municipal Retirement / Social Security Fund (Cash)	65,685
Capital Projects (Cash)	108,565
Working Cash Fund (Cash)	47,215
Working Cash Fund (Investments)	293,724
Tort Fund (Cash)	13,621
Fire Prevention and Safety Fund (Cash)	31,361
Agency Fund (Cash)	 66,783
Total	\$ 1,941,990

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, 2018.

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, 2018, South Fork Community Unit School District No. 14 held no investments other than NOW accounts (disclosed above).

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Non Depreciable:				
Land	\$ 28,500	\$ -	\$ -	\$ 28,500
Construction in progress	-	•	×	-
Depreciable:				
Buildings and building improvements	3,986,005	173,390	-	4,159,395
Site improvements and infrastructure	24,084	-	*1	24,084
Capitalized equipment	686,440	800_	*	687,240
Total General Fixed Assets	\$ 4,725,029	\$ 174,190	\$	\$ 4,899,219
Accumulated Depreciation	2,736,624			2,888,638
Book Value	\$ 1,988,405			\$ 2,010,581_

NOTE 6 - COMMON BANK ACCOUNTS

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

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

NOTE 7 - PROPERTY TAXES

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2016 levy on December 14, 2016. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in August and September 2017, for the 2016 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2016 levied property taxes from the Christian County Treasurer between August and November 2017. Tax proceeds from the 2016 levy are reported as receipts from local sources in the June 30, 2018 financial statements.

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

	Maximum Rate	Actual 2017 Rate	Actual 2016 Rate	Actual 2015 Rate
Educational	4.0000	2.7284	2.6819	2.3282
Operations and Maintenance	0.7500	0.4801	0.4881	0.4553
Transportation	None	0.3033	0.3083	0.2876
Bond and Interest	None	0.7633	0.7831	0.7093
Municipal Retirement	None	0.1157	0.1176	0.1097
Social Security	None	0.1093	0.1111	0.1036
Tort Immunity	None	0.1912	0.1944	0.1813
Special Education	0.8000	0.0597	0.0607	0.0566
Leasing	0.1000	0.0204	0.0208	0.0193
Fire Prevention and Safety	0.1000	0.0547	0.0556	0.0518
Working Cash	0.0500	0.0272	0.0276	0.0257
Prior Year Adjustments	None_	0.0015	0.0015	
Total		4.8548	4.8507	4.3284

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/fy2017; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

NOTE 8 - RETIREMENT PLANS (Continued)

Benefits provided

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

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

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

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, 2019.

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, 2018, 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, 2018, 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 \$864,219 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, 2018, were \$6,696. The District paid \$6,824 towards this obligation during the current fiscal year.

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, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$93,182 were paid from federal and special trust funds that required employer contributions of \$9,411. The District paid \$10,201 towards this obligation during the current fiscal year.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the current program that ended on June 30, 2016 is 146.50 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2018, the employer paid \$0 to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

The employer is also required to make a one-time contribution to TRS for members granted salary increases over 6.00 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2018, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension expense

For the fiscal year ended June 30, 2018, the employer recognized TRS pension expense of \$125,647 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.

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, 2017, 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>13</u>
Total	<u>53</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 2017 was 13.82 percent. For the fiscal year ended June 30, 2018, the employer contributed \$44,700 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.

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, 2018, was \$170,347.

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 \$25,479, 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 1.18 percent of pay during the fiscal year ended June 30, 2018. State of Illinois contributions were \$13,622, 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 .88 percent during the fiscal year ended June 30, 2018. For the fiscal year ended June 30, 2018, the employer paid \$10,159 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).

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, 2018 was \$11,350.

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, 2018 was \$16,438.

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, 2018 was \$38,210.

	Jı	Balance uly 1, 2017	In	crease	<u>r</u>	Decrease	Ju	Balance ne 30, 2018
Building Bonds (2007)	\$	290,000	\$	~	\$	(45,000)	\$	245,000
Limited Working Cash and Refunding Bonds (2009a)		350,000		180		(30,000)		320,000
Unlimited Refunding Bonds (2009b)		695,000		<u>-</u>		F#1)		695,000
Totals	\$	1,335,000	\$	<u>-</u>	\$	(75,000)	\$	1,260,00 0

At June 30, 2018, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

	Fiscal Year							
	Ending	Interest						
	June 30,	Rate	_ <u>P</u>	rincipal	<u> </u>	nterest		Total
Building Bonds (2007)	2019	4.15%	\$	50,000	\$	9,390	\$	59,390
	. 2020	4.20%		50,000		7,302		57,302
	2021	4.25%		55,000		5,084		60,084
	2022	4.35%		60,000		2,610		62,610
	2023	4.35%	-	30,000		653		30,653
	Totals		_\$_	245,000	_\$	25,039	\$ 2	270,039

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

	Fiscal Year							
	Ending	Interest						
	June 30,	Rate]	Principal		Interest		Total
Limited Working Cash								
and Refunding								
Bonds (2009a)	2019	5.95%	\$	30,000	\$	14,653	\$	44,653
,	2020	5.80%		35,000		12,745		47,745
	2021	4.60%		35,000		10,925		45,925
	2022	4,60%		35,000		9,315		44,315
	2023	4.60%		40,000		7,590		47,590
	2023-2027	4,60%		145,000		11,615		156,615
	2023 2027	1,5075						
	Totals		\$	320,000	\$	66,843	\$	386,843
	Fiscal Year							
	Ending	Interest						
	June 30,	Rate	F	rincipal		Interest		Total
Unlimited Refunding			_					
Bonds (2009b)	2019	5.50%	\$	=	\$	38,210	\$	38,210
	2020	5.50%		5		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
	2024-2028	4.60% - 6.20%		405,000		145,315		550,315
	2029-2030	6.20%		265,000		16,585		281,585
	Totals		\$	695,000	_\$_	352,375	\$ 1	,047,375

At June 30, 2018, there was \$42,297 of current assets available in the Debt Services Fund for the retirement of bonded debt.

NOTE 11 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2018, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2018.

NOTE 12 - SHORT-TERM DEBT

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

NOTE 13 - LEGAL DEBT LIMIT

As of June 30, 2018, the District was subject to a legal debt limit of \$2,571,916. As of June 30, 2018, the District's total long-term debt outstanding was \$1,260,000.

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 \$335,831 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, 2018, 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, 2018, 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, 2018, the District's rates will be approximately 2.5 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2018 was approximately \$141,000.

At June 30, 2018, the District was obligated for \$68,372 in unpaid teachers' contracts.

NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

The District has evaluated subsequent events through September 19, 2018, 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, 2018

Page 23

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7	Description (Enter Whole Bollars)	Taxes Received 7-1-17 thru 6-30-18 (from 2016 Levy & Prior Levies) *	Taxes Received (from the 2017 Levy)	Taxes Received (from 2016 & Prior Levies)	Taxes Received (from 2016 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2017 Levy) the 2017 Levy)	Estimated Taxes Due (fro the 2017 Levy)
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o o	Operations & Maintenance	87,133		87,133	89,484	89.484
0 1	Uebt Services **	139,786		139,786	142,253	142,253
~ o	l'ansportation	55,035		55,035	56,521	56.571
0	Municipal Ketirement	20,999		20,999	21,567	71.567
n [S Capital Improvements	0		0		0
2	1U Working Cash	4,925		4,925	5,060	090'5
- 5	1 lorumminty	34,694		34,694	35,632	35.637
<u>ग</u>	rice Prevention & Sarety	9,918		9,918	10,189	10.189
2 3	1.3 Leasing Levy	3,705		3,705	3,808	3.808
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بَاعِ	16 Social Security/Medicare Only	19,827		19.827	20.363	50500
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### 695,000 ### 6	192	711111111111111111111111111111111111111	1	430,000			TO MODELLA VIOLENCE V		30,000		
- Each type of debt issued must be identified expertrately with the amount: 1. Working Cash Prince Bonds 2. Toth Ludgment Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Toth Ludgment Bonds 6. Toth Ludgment Bonds 7. Other 205 Working Cash 1996 Refunding	៲ೱ៲៲Ջ៲	Consistent back years a later of transmissional experimental state of the constant of the cons	eo Trobin	rinn'essa		:	1		A		000'569
e sech type of debt issued must be identified expertrately with the amount: 1. Working Cash Pand Bonds 2. Panding Bonds 3. Other 2356 Working Cash 1996 Refunding 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tork Ludgment Bonds 6. Tork Ludgment Bonds 7. Other 2356 Working Cash 1996 Refunding	ᄊᆙ	A	distriction	Manager Pages		The second second	Services has apt oppositely makes when		And the ways and the the time of Agreement Agreement and the time of time of time of the time of t	0;6	
e sect type of debt issued must be identified expertrately with the amount: 1. Working Cash Pand Bonds 2. Panding Bonds 3. Other 25% Working Cash 199% Refunding 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tork Ludgment Bonds 6. Tork Ludgment Bonds 7. Other 25% Working Cash 199% Refunding	ıωl	III NIII MAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA								0	
e sect type of debt issued must be identified expertrately with the amount: 1. Working Cash Pund Bonds 2. Funding Bonds 3. Other 2006 Working Cash 1996 Refunding 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tork Ludgment Bonds 6. Tork Ludgment Bonds 7. Other 2006 Working Cash 1996 Refunding	215	The second secon								0 (The state of the s
e sech type of debt issued must be identified separately with the amount: 1. Working Cash Pund Bonds 2. Final Revent, Safety, Environmental and Energy Bonds 3. Other 815k Working Cash 199k Refunding 4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tork Ludgment Bonds 6. Tork Ludgment Bonds 7. Other 815k Working Cash 199k Refunding	415									0 0	
e sech type of debt issued must be identified separately with the amount: 1. Working Cash Pund Bonds 2. Final Manual Bonds 3. Other 815k Working Cash 199k Refunding 4. Fire Prevent, Selety, Environmental and Energy Bonds 7. Other 815k Working Cash 199k Refunding 8. Other 8. Other 8. Other 9. Total Ludgment Bonds 9. Other 9. Total Ludgment Bonds 9. Total Ludgment Bonds 9. Total Ludgment Bonds 9. Total Ludgment Bonds 9. Total Ludgment Bonds 9. Other 9. Total Ludgment Bonds 9. Total	كالخدر	2	manifest parameter assumptions of	I	stratus proprieta de la constitución de la constitu					, o (
- Each type of debt issued must be identified separately with the amount: 1. Wording Cash Pand Bonds 2. Finish Prevent, Safety, Environmental and Energy Bonds 3. Roughing Bonds 5. Tort Judgment Bonds 6. Tort Judgment Bonds 7. Other 815k Working Cash; 199k Refunding	كان	ml-								c	
2 325,000 1,335,000 1,335,000 1,335,000 1,335,000 2 325,000 1,335,000 2 Annishing Bonds 2. Finite Prevent, Safety, Environmental and Energy Bonds 3. Other 815k Working Cash 199k Refunding 3. Tork Judgment Bonds 5. Tork Judgment Bonds 5. Tork Judgment Bonds 5. Tork Judgment Bonds 6. Tork Judgment Bonds 7. Other 815k Working Cash 199k Refunding	. 22	ilderweetes sunderwalkeitenstübenarvennamintea intitutivalityveriaannatintaa .	AND THE RESIDENCE		the unitalizati	tennende de de la compositate del la compositate del la compositate de la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate del la compositate de				0 0	
2 325,000 1,335,000 1,335,000 1,435,000 2. Find provent, Safety, Environmental and Energy Bonds 2. Finding Bonds 5. Tort Judgment Bonds 5. Tort Judgment Bonds 6. Tort Judgment Bonds 7. Other 815k Working Cash, 1996 Refunding	열반							,	Manufacture of Africal and agents assessed		
2 325,000 1,335,000 0 1. Working Cash type of debt issued must be identified separately with the amount: 2. Finding Bonds 7. Other 815k Working Cash; 199k Refunding 5. Tort Ludgment Bonds 5. Tort Ludgment Bonds 8. Other 815k Working Cash; 199k Refunding	: 199	. Where translate trans-distributions and the control of the contr			tomer community-upp					D C	•
- Each type of debt issued must be identified separately with the amount: 1. Working Cash Pand Bonds 2. Finishing Bonds 3. Finishing Bonds 4. Fire Prevent, Safety, Environmental and Energy Bonds 7. Other 81% Working Cash; 19% Refunding	뽀		I	2 325 010		age Total		11	Tables commissions throughput and the		-
Working Cash Pand Bonds Hing Prevent, Safety, Environmental and Energy Bonds Principle Bonds Barnarius Bonds Barnarius Bonds Barnarius Bonds Barnarius Bonds Barnarius Bonds	SIE.	_		2001		1,335,000			75,000	1,260.000	1,217,703
2. Funding Bonds 5. Tort Judgment Bonds 3. Befinning Bonds	62.	1. Worlding Cash Fund Bonds	4. Fire Prevent. Safet	4. Environmental and Fhere	70 Bonds						
3. Berinnelles Benefit	2	2. Funding Bonds	5. Tort ludgment Bor	\$p	Sy bollus	7. CGe	81% Working Cash;	9% Refunding			
5. METLINGTING BOARDS 6. Building Boards	16	3. Refunding Bands	6. Building Bonds			a canar					

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

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES Description (Enter Whole Dollars) A RECEPTS	Account No Tort in 10, 20, 40 or 59-1100 10, 20, 40, 50 or 60-1500 10-1970 30 or 60-1983 10 or 20-3370					
Description (Enter Whole Dollars) Cash Beats Fund Balkance as of July 1, 2017 RECEIPTS Ad Valorem Taxes Received by District Eamings on Investments Drivers Education Feas School Facility Occupation Tax Proceeds Drivers Education Other Education Other Education The Education Feasible of Bonds Fortal Receipts Dissuration Instruction Facilities Acquisition & Construction Services Dissuration Tort Immunity Services Dissuration Debt Services - Interest on Long-Term Debt	1-41-11-					
Cash Basis Fund Balance as of July 1, 2017 RECEPTS Ad Valorem Taxes Received by District Earnings on Investments Driver's Education Feas School Facility Occupation Tax Proceeds Chord Facility Occupation Tax Proceeds Chord Facility Occupation Tax Proceeds Chord Receipts (Describe & Itemize) Sale of Bonds Total Receipts Distruction Instruction Facilities Acquisition & Construction Services Distruction Total Innumity Services Distruction Total Innumity Services Distruction Total Innumity Services Distruction Construction Services Distruction Total Innumity Services Distruction Total Innumity Services Distruction Total Innumity Services Distruction Construction Services Distruction Total Innumity Services	4	Tort Immunity	Special Education	Area Vocational	School Facility Occupation	Driver Education
Ref. EIPTS Ad Valorem Taxes Received by District Earnings on Investments Drivers' Education Teas School Facility Occupation Tax Proceeds Cher Education Tax Proceeds Cher Education Other Receipts (Describe & Itemize) Sele of Bonds Total Receipts Distruction Facilities Acquisition & Construction Services Distruction Tot Immunity Services Distruction Tot Immunity Services Distruction Services Distruction Services Describes - Interest on Long-Term Debt Debt Services - Interest on Long-Term Debt	40, 50 or 60-1100 40, 50 or 60-1500 10-1970 On 60-1983 or 20-3970	5		Солябисцоп	Taxes	
Ad Valorem Taxes Received by District Emmings on Investments Schora's Education Fees School Facility Occupation Tax Proceeds Driver Education Tax Proceeds Other Education Other Receipts Sele of Bonds Total Receipts Distruction Facilities Acquisition & Construction Services Distruction Tot Immunity Services Distruction Services Distruction Services Distruction Services Distruction One—Term Debt Debt Services - Interest on Long—Term Debt	1, 40 or 50-1100 40, 50 or 60-1500 10-1970 0 or 60-1983 0 or 20-3370	*			122,331	
Earnings on Investments Differs' Education Fees Differs' Education Tees School Facility Occupation Tax Proceeds Other Education Other Education Other Receipts Sale of Bonds Total Receipts Differs' Receipts Diff	40, 50 or 60-1500 10-1970 0 or 60-1983	1.	10.838			`.
Driver's Education Fees School Facility Occupation Tax Proceeds Other Education Other Receipts (Describe & Itemize) Sale of Bonds Total Receipts Instruction Facilities Acquisition & Construction Services Describes Acquisition & Construction Services Describes - Interest on Long-Term Debt Debt Services - Interest on Long-Term Debt	10-1970 On 60-1983 Dor 20-3370		070/04		131	
School Facility Occupation Tax Proceeds Driver Education Other Receipts (Describe & Itemize) Sale of Bonds Total Receipts Instruction Facilities Acquisition & Construction Services Total Immin Services Dear services - Interest on Long-Term Debt	J or 60-1983					
Driver Education Other Receipts (Describe & Itemize) Sale of Bands Total Receipts Instruction Instruction Facilities Acquisition & Construction Services DEST SERVICE DEST SERVICE Debt Services - Interest on Long-Term Debt	0 or 20-3370				100	089
Other Receipts (Describe & Bernize) Sale of Bands Total Receipts DisburgEMENTS Instruction Facilities Acquisition & Construction Services Tot firmunity Services DEST SERVICE Debt Services - Interest on Long-Term Debt					137,139	
Sale of Bonds Total Receipts Disbursements Instruction Facilities Acquisition & Construction Services Tot firmunity Services Dear services Dear services - Interest on Long-Term Debte						1,732
Total Receipts DOBUMSEMENTS Instruction Instruction For immunity Services DEBT SERVICES DEBT SERVICES DEBT SERVICES	10.20.40 or 60-7200	1		-		
OSBURSEMENTS Instruction Facilities Acquisition & Construction Services For Immunity Services DEBT SERVICES DEBT SERVICES Interest on Long-Term Debt				Company to Address the Principle	-	
Instruction Facilities Acquisition & Construction Services Tort Immunity Services DEBT SERVICE Debt Services - Interest on Long-Term Debt	* 19 * 1		10,828	d.	0 137,199	2,412
Facilities Acquisition & Construction Services Tort Immunity Services DEBT SERVICE Debt Services - Interest on Long-Term Debt	10 or 50 1000					
Tort Immunity Services DEBT SERVICE Debt Services - Interest on Long-Term Debt	20 or 60.35an		10,828			2,412
DEBT SERVICE Debt Services - Interest on Long-Term Debt	10 20 40-2360-2350				196,976	
Debt Services - Interest on Long-Term Debt	0.0000000000000000000000000000000000000					
	30-5200					
Tem Debt (Lease/Purchase Principal Retired)	COLD DO					
7 - 1 - Ch	DOCE-OF	Ī				
_	30-5400					
					0	
		.				
		0	10,828	A Marrie A	0 196.976	3.450
		0	0			
25 Reserved Fund Ballance	714				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
28 Unreserved Fund Balance	730	0	0		0	
SCHEDULE OF TORT IMMUNITY EXPENDITURES."		t				
29 No Has the entity established as incurance resonant to 745 inc. (705 100)		,				
If yes, list in the aggregate the following:	Total Calms Payments					
	Total Reserve Remaining:					
34 In the following categories, list all other Tort immunity expenditures not included in line 30 above. Enter total do	Enter total dollar amount for each category					
		-				
36 Workers' Compensation Act and/or Workers' Occupational Disease Act						
37 Unemployment Insurance Act						
38 Insurance (Regular or Self-Insurance)						
39 Risk Management and Clafms Service						
40 Judements/Settlements						
41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and for Bodington						
Reciprocal Insurance Payments (Insurance Code 72, 75, and 21)		100.0				
43 Legal Services						
44 Principal and Interest on Tort Bonds						
		2				

ESTIMATED INDIRECT COST DATA

	ESTIMATED INDIRECT COST RATE DATA SECTION 1 Filancial Data To Assist Indirect Cost Bats Determination					2
) Data To Assist Indirect Cost					
11	Bancial Data To Assist Indirect Each Rate Determination					
	Source document for the commence of the factors of the factors of the factors.	2				
र र	Spring a sus of the summer cost to the summer of the summe	res 15-27 tob)				
£.	ALI OBLECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or nurshad consists and	nents/expenditur h specific federal, 'itle I clerks perfor	es included within the followir grant programs in the same ca rming like duties in that functic	ng functions charged direct pacity as those charged to a on must be included. Inclus	ly to and reimbursed from family to and reimbursed from the saidle any benefits and for mirely	ederal grant programs. The federal grant
2 2	to persons whose salaries are classified as direct costs in the function listed.					
<u>ω</u>	Support Services - Direct Costs (1-2000) and (5-2000)					
$\overline{}$	Direction of Business Support Services (1-2510) and (5-2510)					
_	Fiscal Services (1-2520) and (5-2520)					
	Operation and Maintenance of Plant Services (1, 2, and 5-2540)					
흔	Food Services (1-2560) Must be less than (P16, Col E-F, L63)			126 809		
1. S	Value of Commodities Received for Fiscal Year 2018 (Include the value of commodities when deternanting if a Sinale duat is remained)	deterrantra if a	Single Audit is reminred?	Condo		
Ť	Internal Services (1-2570) and (5-2570)			14,804		
3	Staff Services (1-2640) and (5-2640)					
4 Z	Data Processing Services (1-2660) and (5-2660)					
15 88	SECTION II					
<u>용</u> 일	Estimated indirect Cost Rate for Federal Programs					
<u> </u>			Restricted Program		Unrestricted Program	Program
_		Function	Indirect Costs	Direct Costs	Indirect Costs	t
	Support Services:	1000		1.479.455		1,479,455
<u>-</u>	Pupil	2100		44.4		
2	Instructional Staff	2200		51,445		51,445
_	General Admin.	2300		191, ⁶		9,141
. 1	School Admin	2400		378 575		190,026
_	Business:			016,022		228.576
2 92	Direction of Business Spt. Srv.	2510	0	c	c	
	Fiscal Services	2520	26,697		26.607	5 6
8 6	Oper. & Maint, Plant Services	2540	:	230,601	230.601	
	rupii Iransportation	2550		123,347		124 247
_	Food Services	2560		14,090		14.090
_	Internal Services	2570	2,534	0	2,534	0
1	Direction of Central Sot. Srv.	100				
<u>2</u>	Plan, Rsrch, Dvlp, Eval, Srv.	0107		0		0
35	Information Services	0207		0		0
38	Staff Services	2640		0		0
	Data Processing Services	2660	-	0 (0	0
	Other:	2900	5 į	0 0	٥	0
	Community Services	3000		> C		0
	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			.		0
<u> </u>	Total		59,231	2,326,681	289,832	2.096.080
7 6			Restricted Rate		Unrestricted Rate	ĺ.
34			Total Indirect Costs:	59,231	Total Indirect costs:	
45				7,545,681	Total Direct Costs:	2,096,080

Print Date: 9/12/2018 03-011-0140-24_AFR18.xism

¥	8	U	О	Ē	让	9	Ξ		_	У	-
SCHEDULE OF CAPITAL QUILAY AND DEPRECIATION	DEPREC	MTION									,
Description of Assets (Enter Whole Dollars)	Wort #	Cost Beginning July 1, 2017	Add: Additions July 1, 2017 thru June 30, 2018	Less: Deletions July 1, 2017 thru June 30 2018	Cost Ending June 30, 2018	Life in Years	Accumulated Depreciation Beginning July 1, 2017	Add: Depreciation Allowable July 1, 2017 thru June 30, 2018	Less: Depreciation Deletions July 1, 2017 thru June 30, 2018	Accumulated Depreciation Ending June 30, 2018	Ending Balance Undepreclated June 30, 2018
3 Warks of Art & Historical Trescures	230				0						
) and	077					12				0	0
5 Non-Depreciable Land	221	28,500			28 500						
6 Depreciable Land	222				Operation in						28,500
Sethfangs	. 82					2				0	0
8 Permanent Buildings	231	3,986,005	173.390		A 159 30E	S	2 100 566	,			
9 Temporary Buildings	232				0		4,130,300	83,123	manufacture (discountry)	2,281,689	1,877,706
Improvements Other than Buildings (Infrastructure)	240	24.084			NO NC				The state of the s	24.084	0, 0
Cupitalized Equipment	987				400/4-7		74°084			- Conduction of the conduction	
12 10 Yr Schedule	251	227,260			035 755	ş	100 040				
13 5 Yr Schedule	252	453,199	800		453 999		215 264		PPF 1	200,859	26,401
14 3 Yr Schedule	253	5,981			E 091	, ,	TOCYCTIC	3	. T. PAPE	376,024	576,77
15 Coustraction as Progress	38.		The state of the s		TOO'S A ST TO	•	5/0/2	309		5,982	(I)
16 Total Capital Assets	200	4,725,029	174,190	0	4 899 219		AC 3057 C				
Nov-Capital and Equipment	700			* magazine	0	9	F3000 11	#T0,251	0	2,888,538	2,010,581
18 Allowable Depreciation					A Company of the Company			152.014	,		* :-

7	А В	0	D	E F
			EPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017	-2018)
1.	ESTIMATED OF ENATING EXPE			-2020,
2	t on available of fulfationary in gay, a approximate at a committee for	. his screat	ile is consilered for school districts only	entent spare i design o i decento dal
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
-				
6			OPERATING EXPENSE PER PUPIL	
7 EXPENDITURES: 8 EO	Expenditures 15-22, L114		Total Expenditures	\$ 2,475
9 DEM	Expenditures 15-22, L114		Total Expenditures	106
TU DS	Expenditures 15-22, L174		Total Expenditures	142
11 TR	Expenditures 15-22, L210		Total Expenditures	110
Z MR/SS	Expenditures 15-22, 1295		Total Expenditures Yotal Expenditures	92
TORT	Expenditures 15-22, L342		Total Expenditures Total Expendit	turne 5 2.991
 1			•	A STATE OF THE PROPERTY OF STATE OF STA
	/ENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICA	BLE TO THE REGULAR	K-12 PROGRAM:	
8 TR	Revenues 9-14, L43, Col F	1412		\$
9 TR	Revenues 9-14, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (in State)	
O 7R	Revenues 9-14, L48, Col F Revenues 9-14, L49, Col F	1422 1423	Summer Sch - Transp. Fees from Other Districts (In State) Summer Sch - Transp. Fees from Other Sources (In State)	
2 TR	Revenues 9-14, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)	
3 TR	Revenues 9-14, L52, Col F	1432	CTE - Transp Fees from Other Olstricts (In State)	
TR	Revenues 9-14, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	
O TR	Revenues 9-14, LS9, Col F	1451 1452	Adult - Transp Fees from Pupils or Parents (in State) Adult - Transp Fees from Other Districts (in State)	
7 7R	Revenues 9-14, L60, Col F Revenues 9-14, L61, Col F	1453	Adult - Transp Fees from Other Olstrices (in State)	
8 TR	Revenues 9-14, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)	
9 D&M-TR	Revenues 9-14, L14B, Col D & F	3410	Adult Ed (from ICCB)	****
D&M-TR	Revenues 9-14, L149, Col D & F	3499	Adult Ed - Other (Describe & Itemize)	
1 D&M-TR 2 D&M-TR	Revenues 9-14, t.218, Col D,F Revenues 9-14, t.219, Col D,F	4600 4605	Fed - Spec Education - Preschool How-Through Fed - Spec Education - Preschool Discretionary	
3 08M	Revenues 9-14, L229, Col D	4510	Federal - Adult Education	
4 (zo	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	92,
5 ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K	
5 (D 7 (ED	Expenditures 15-22, L11, Coi K - (G+l) Expenditures 15-22, L12, Coi K - (G+l)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs	
8 5	Expenditures 15-22, £12, Col K - (G+1)	1600	Summer School Programs	
9 îD	Expenditures 15-22, L20, Col K	1910	Pre-K Programs - Private Tuition	
<u>U</u> 10	Expenditures 15-22, L21, Col K	1911	Regular K-12 Programs - Private Tuition	
<u>)</u> 20	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition	
2 ED 3 ED	Expenditures 15-22, L23, Col K Expenditures 15-22, L24, Col K	1913 1914	Special Education Programs Pre-K - Tuition Remedial/Supplemental Programs K-12 - Private Tuition	· · · · · · · · · · · · · · · · · · ·
4 15D 5 150	Expenditures 15-22, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	
5 10	Expenditures 15-22, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition	
5 io	Expenditures 15-22, L27, Col K	1917	CTE Programs - Private Tultion	
7 ib 51 ib	Expenditures 15-22, L28, Col K Expenditures 15-22, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition	
5 5	Expenditures 15-22, 130, Col K	1920	Gifted Programs - Private Tuidon	
II ED	Expenditures 15-22, L31, Cal K	1921	Billingual Programs - Private Tultion	
ID ID	Expenditures 15-22, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition	
7 ID 3 60	Expenditures 15-22, L75, Col K - (G+I)	3010 4010	Community Services Total Payments to Other Goyt Units	335,1
5 eb 5 eb 5 dem 7 dem 6 dem	Expenditures 15-22, L102, Col K Expenditures 15-22, L114, Col G	4050	Capital Outlay	
5 E	Expenditures 15-22, L114, Col I		Non-Capitalized Equipment	
5 DEM	Expenditures 15-22, L130, Col K - (G+I)	3010	Community Services	
7 0&M	Expenditures 15-22, L139, Col K Expenditures 15-22, L151, Col G	4000	Total Payments to Other Govt Units Capital Outlay	
D&W	Expenditures 15-22, L151, Col 6		Non-Capitalized Equipment	
Dis	Expenditures 15-22, L160, Col K	4000	Payments to Other Dist & Govt Units	
□ts	Expenditures 15-22, L170, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt	
	Expenditures 15-22, L185, Col K - (G+I)	3000	Community Services	
TR .	Expenditures 15-22, L196, Col K Expenditures 15-22, L206, Col K	4000 5300	Total Payments to Other Govt Units Debt Service - Payments of Principal on Long-Term Debt	
TR TR	Expenditures 15-22, L206, Cal K Expenditures 15-22, L210, Cal G	55CJ	Capital Outlay	
In.	Expenditures 15-22, L210, Col I		Non-Capitalized Equipment	
MR/SS	Expenditures 15-22, U216, Col K	1125	Pre-K Programs	5.7
MR/SS MR/SS	Expenditures 15-22, L218, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K	
MR/SS MR/SS	Expenditures 15-22, L220, Col K Expenditures 15-22, L221, Col K	12/3	Adult/Continuing Education Programs - Pre-K	
MR/SS	Expenditures 15-22, L224, Col K	1603	Summer School Programs	
MR/SS MR/SS	Expenditures 15-22, L280, Col K	3003	Community Services	
	Expenditures 15-22, L285, Col K	4000	Total Payments to Other Govt Units	
Tort	Expenditures 15-22, L334, Col K	4000	Total Payments to Other Govt Units	and the second s
Tort			Total Deductions for OEPP Computation (Sum of Line	
1			Total Operating Expenses Regular K-12 (Line 14 min	
:]		9 %	forith ADA from District Average Daily Attendance/Prior General State Aid Inquiry	
ī			Estimated OEPP (Line 77 divided i	

<u> </u>	. ј В	<u> </u>	D	<u> </u>	
	ESTIMATED OPERATING EXPENSE		DEPPI/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2017-2	018	
	and the specific of the specific or an array of the second	Ih s sched	ule a completeo re, school s'atreta only		en en a belon an
Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
			PER CAPITA YUITION CHARGE		
	The Contract section is a section of the section of		Charles of the second of the s	' - 3 '	
3 less offsetting récéipts/r 1 Tr	Revenues 9-14, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (in State)	Ś	
TR	Revenues 9-14, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	178	
TR □R	Revenues 9-14, L45, Cof F Revenues 9-14, L46, Cof F	1415 1416		, v	
rink Tink	Revenues 9-14, L46, Col F	1431			
⊡ τr	Revenues 9-14, L53, Col F	1433	CTE - Transp Fees from Other Sources (in State)		
TR.	Revenues 9-14, L54, Col F Revenues 9-14, L55, Col F	1434 1441			
ia In	Revenues 9-14, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		
TR.	Revenues 9-14, LSB, Col F	1444 1600			
N80-CE	Revenues 9-14, L75, Coi C Revenues 9-14, L82, Coi C,O	1720			
ED	Revenues 9-14, L84, Col C	1811			
10 10	Revenues 9-14, L67, Col C Revenues 9-14, L88, Col C	1819 1821		-	
150	Revenues 9-14, L91, Col C	1829			
) io	Revenues 9-14, L92, Col C	1890	Other (Describe & Itemize)		
ED-G&M ED-G&M-TR	Revenues 9-14, L95, Cof C,D Revenues 9-14, L98, Col C,D,F	1910 1940			
ED-C&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991	Payment from Other Districts	-	
ED	Revenues 9-14, L106, Col C	1993	Other Local Fees (Describe & Itemize)		
ED-C&M-TR ED-C&M-MR/SS	Revenues 9-14, L131, Col C,D,F Revenues 9-14, L140, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education		12
ED-MR/SS	Revenues 9-14, L144, Col C,G	3300	Total Bilingual Ed		
ED-C&M-MR/\$\$	Revenues 9-14, L145, Col C Revenues 9-14, L146, Col C,D,G	3950 3365	State Free Lunch & Breakfast School Breakfast Initiative		
ED-O&M	Revenues 9-14, L146, Col C,D,G Revenues 9-14, L147,Col C,D	3370	Oriver Education		
ED-C&M-TR-MR/SS	Revenues 9-14, L154, Col C,D,F,G	3500	Total Transportation Learning Improvement - Change Grants		9:
ED ED-C&M-YR-MR/\$S	Revenues 9-14, L155, Co; C Revenues 9-14, L156, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy		
ED-TR-MR/SS	Revenues 9-14, L157, Cal C,F,G	3695	Truant Alternative/Optional Education		
ED-TR-MR/SS	Revenues 9-14, L159, Col C,F,G	3715 3710	Reading Improvement Block Grant Reading Improvement Block Grant - Reading Recovery		
ED-TR-MR/SS ED-TR-MR/SS	Revenues 9-14, L160, Col C,F,G Revenues 9-14, L161, Col C,F,G	3725	Continued Reading Improvement Block Grant		
ED-TE-MR/S\$	Revenues 9-14, L162, Coj C.F.G	3726	Continued Reading Improvement Block Grant (2% Set Aside)		
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L163, Col C,D,F,G Revenues 9-14, L164, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant		
ED-O&M-DS-TR-MR/SS	Revenues 9-14, £165, Col C.D.E.F.G	3775	School Safety & Educational Improvement Block Grant		
ED-O&M-DS-TR-MR/SS ED-TR	Revenues 9-14, L166, Col C.D.E.F,G	3780 9815	Technology - Technology for Success State Charter Schools		
OSM	Revenues 9-14, L167, Col C.F Revenues 9-14, L170, Col D	3925	School Infrastructure - (Maintenance Projects		
ED-O&M-D5-TR-MR/S5-Tort	Revenues 9-14, L171, Col C-G,)	3999	Other Restricted Revenue from State Sources		
ED-O&M-TR-MR/SS	Revenues 9-14, L180, Cal C Revenues 9-14, L184, Cal C,O,F,G	4045	Head Start (Subtract) Total Restricted Grants-in-Aid Received Oirectly from Federal Govt	. 15 80000 40	
ED-O&M-TR-MR/SS	Revenues 9-14, L191, Col C,D,F,G	4100	Total Title V		23
ed-MR/SS ed-O&M-TR-MR/SS	Revenues 9-14, L201, Col C,G Revenues 9-14, L211, Col C,D,F,G	4200 4300	Total Food Service Total Title I		151 129
ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4400	Total Title IV		
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 9-14, L220, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		
ED-O&M-TR-MR/SS	Revenues 9-14, 1221, Col C,D,F,G Revenues 9-14, 1222, Col C,D,F,G	4625 4530	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary		
ED-O&M-TR-MR/\$\$	Revenues 9-14, L223, Col C,D,F,G	4693	Fed - Spec Education - IDEA - Other (Describe & Itemize)		
EC-O&M-MR/SS EC-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L228, Col C,D,G Revenue Adjustments (C231 thru J258)	4700 4800	Total CTE - Perkins Total ARRA Program Adjustments		
ED	Revenues 9-14, L260, Col C	4901	Race to the Tog		
EC-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L261, Col C-G,J	4902	Race to the Top-Preschool Expansion Grant		
ed.:0&m,Mr/ss ed-tr-Mr/ss	Revenues 9-14, L262, Col C,D,G Revenues 9-14, L263, Col C,F,G	4904 4905	Advanced Placement Fee/International Baccalaureate Title III - Immigrant Education Program (IEP)		
D-TR-MR/SS	Revenues 9-14, L264, Col C,F,G	4909	Title III - Language inst Program - Limited Eng (LIPLEP)		
:D-TR-MR/SS :D-O&M-TR-MR/SS	Revenues 9-14, L265, Cal C,F,G Revenues 9-14, L266, Cal C,D,F,G	4910 4920	tearn & Serve America McKinney Education for Homeless Children		
D-D&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G Revenues 9-14, L267, Col C,D,F.G	4930	Title II - Elsenhower Professional Development Formula		
D-D&M-TR-MR/SS	Revenues 9-14, L268, Col C,D,F,G	4932	Title II - Teacher Quality		.!B,
D-O&M-TR-MR/SS D-D&M-TR-MR/SS	Revenues 9-14, L269, Col C.D.F.G Revonues 9-14, (270, Col C.D.F.G	4960 4991	Federal Cherter Schools Medicaki Matching Funds - Administrative Outreach		2/
D-D&M-TR-MR/SS D-D&M-TR-MR/SS	Revenues 9-14, L271, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		
C-D&M-TR-MR/SS	Revenues 9-14, L272. Col C.D.F.G	4999 ' 5100	Other Restricted Revenue from Federal Sources (Describe & Itemize) Special Education Contributions from EBF Funds **		
C-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3300	English Learning (Bilinguel) Contributions from EBF Funds ***		
C-TR-MAR/SS C-MR/SS The total OEPP/PCTC may chan 3 so to the link below: Under " 1 Follow the same instructions:		5 M	Total Deductions for PCTC Computation Une 84 through I Net Operating Expense for Yultion Computation (June 77 names in Total Depreciation Allowance (from page 26, Line 28 Total Allowance for PCTC Computation (Une 177 plus Is unth ADA from District Average Daily Attendance/Prior General State Aid Inquiry 201 Total Estimated PCTC (Une 179 divided by Ja	ne 176) , Col I) ne 178) 17-2018	575.2 1,436.9 1,52.0 1,388.9 283 7,019
The total OFPP/PCTC may share	ge based on the data provided. The final amounts	will be calculated	l by ISRF		
So to the link below: Linder*			r gy isot: In Calculation Details.* Open excel file and use the amount in column W for the selec	ted district.	
Follow the same instructions:			r Education Funding Aliocation Calculation Details", and use column U for the selecte		
		ro ruigitate nomitie	r FGAGGGOLL Miletin Butter and a concentration of party 3 milet and controlling of tol. of cr. searches		

SOUTH FORK COMMUNITY UNIT SCHOOL DISTRICT NO. 14 OTHER SCHEDULES AND ITEMIZATIONS FISCAL YEAR ENDED JUNE 30, 2018

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

- 1. Page 11, Account 1999, Educational Fund \$20,317 represents miscellaneous revenues, refunds and reimbursements.
- 2. Page 11, Account 1999, Operations and Maintenance Fund \$1,900 represents miscellaneous revenues, refunds and reimbursements.
- 3. Page 15, Account 2190, Salaries \$113 represents playground supervisor salaries.
- 4. Page 18, Account 5400, Other Objects \$1,100 represents bond agent fees.
- 5. Page 19, Account 2190, Employee Benefits \$9 represents playground supervisor benefits.
- 6. Page 23, Other \$279 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.

South Fork Community Unit School District No. 14 03-011-0140-24

Reference Pages,

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction.
 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- 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.
- Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those Identified separately.
- 8 Educational Fund (10) Computer Technology only.
- Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 10 include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.

 11 Payment towards the retirement of lease/purchase agreements or bonded/cther indebtedness (<u>principal only</u>) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- 12 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
 - Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

PART A - FINDINGS

AUDITOR'S QUESTIONNAIRE

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

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested
	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 423/4A-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.].
	§ 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.
10	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 IECS
	5/10-22.33, 20-4 and 20-5],
	10. One or more interfund loans were outstanding beyond the term provided by statute ##inois 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 FY17 AFR (ISBE FORM 50-35), FY17 Annual Statement of Affairs (ISBE Form 50-37) and FY18
	Budget (ISBE FORM 50-36). Explain in the comments box below in persuant to Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].
ART 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 ilmited to, tax anticipation warrants and General State Ald
	certificates or tax anticipation warrants and revenue anticipation notes.
	17. The district has issued school or teacher orders for wages as permitted in Illnois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding
	bonds for this purpose pursuant to Illinais School Cade [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
3.	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.
RT 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.
x :	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.

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 Fi2018, identify those late payments recorded as intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue.

Payments should only be listed once.

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

Date:

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

AUCHANA TANA	1110		Prett	this:	1100	IIO's	finte	
Deferred Revenues (490)								
Mariated Categoricals Payments (3100, 3105, 3110, 3126, 3500, 3510, 3950)								0
Direct Recaipts/Revenue								
Manrated Categoricals Fayments (3100, 3105 -110, 3120, 3500, 3510, 3950)								0
Total		ciano de la composição de la composição de la composição de la composição de la composição de la composição de				100	of mine	O

 Revenue Code (3110-Sp Ed Personnel, 3510-Sp Ed Transportation, 3500-Regular/Vocational Transportation, 3105-Sp Ed Funding for Children Requiring Services, 3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3950-Regual Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the A	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

OTE WELLE.

9/19/18

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

	A	В	D	D	E	F		G	Н		J	K	L	I
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2	1													
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5	A.	Tax Ra	i tes (Enter	the tax rate - e	ex: .0150 f	or \$1.50)								
. 6	1		•									z.		
7			Tax Yea	ır <u>2017</u>		Equalized	Assessed Va	aluation (EA	V):	100	18,637,069			
	ł		_			Operation	ns &	_						
9	ļ		El	ducational		Maintena	ince	l f	ansportation		Combined Total		Working Cas	
10	Ra	ite(s):		0.02728	14 +	0.	004801	+	0.003033	3 =	0.03512	9	0.00	0272
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14						Disbursem								
15			Recei	pts/Revenues		Expendite		Exces	s/ (Deficiency)		Fund Balance			
16				3,178,886		2,69	1,798		487,088	20.00	1,613,452			
17 18							es 7 & 8, line	s 8, 17, 20,	and 81 for the E	ducation	al, Operations & Ma	intenanc	2,	
19		ıra	nsportatioi	n and Working	Caşn Func	15.								
20	c.	Short-1	erm Debt	**										
21			CP	PRT Notes		TAWs	-	-	TANs	11.77	TO/EMP. Orders		GSA Certificate	es
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23 24			. 4.1.	Other	0.45	Total	0							
25 21		** The	numbers s	hown are the	sum of ent	ries on page								
28	Đ.	Long-Te	erm Debt											
29	•			le box for long	term debt	t allowance l	y type of di	strict.						
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31		2		r elementary a or unit district		chool district	s,	·	2,571,916					
33		X t), 13.6761	or unit district	ъ.									
34 30		Long-Te	rm Debt (Outstanding:										
1 36 I			. Long-Te	erm Debt (Prin	cipal only)		Acc	t .						
37 30			Outstan	nding:			5	11	1,260,000	,				
	E.	Materia	l Impact o	on Financial (Position									
41						s that may l	nave a mate	rial impact o	on the entity's fir	nancial po	sition during future	reporting	g periods.	
42		Attach sh	eets as ne	eded explainin	g each itei	m checked.								
44		Per	nding Litiga	tion										
45		~		ease in EAV										
46 47				ase/Decrease	in Enrollm	ent		8						
48		3-	sage of Rei	ration Ruling ferendum										
49		4.4	_	der Protest										
50		. Dec	isions By L	ocal Board of i	Review or	Illinois Prope	erty Tax App	eal Board (F	TAB)					
51		Oth	er Ongoing	g Concerns (De	scribe & It	temize)								
53		Comment	:s:											
54		TENNINEN		The state of the s	**** ***********		******	*******		**********	********** ********* *********	************	a :	····
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Page 4

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w 4 r		05)	(Go to the following website for reference to the Financial Profile)	I MARY 'inancial Profile} <u>-Profile.aspx</u>				
ဂ ဖ								
<u>~</u> α	District Name: S	South Fork Community Unit School District No. 14						
တ ၃		03-011-0140-24 Christian						_
2 =	1 Find Release to December Bester.							
12		Total Sum of Fund Balance (P8, Cells C81, D81, F81 & J81)	to the contract of the contrac	Totai	Ratio	Score	4	
.	Total Sum of Direct Revenu	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18)	Funds 10, 20, 40, 70 + (50 & 80 if negative) Funds 10, 20, 40, 8, 20	1,613,452.00	0.508	Weight	0.35	
<u>4</u> դ	Less: Operating Debt Pled	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	3,178,885.00		Value	1.40	
9	2. Expenditures to Revenue Ratio:	(exclusing c.D.s.), c.Des, c.Des and c.D73) ppenditures to Revenue Ratio:						-
-	Total Sum of Direct Expend	Total Sum of Direct Expenditures (PZ, Cell C17, D17, E17, D17)	4 6 6 7 Tm. L	Total	Ratio	Score	4	
0	Total Sum of Direct Revenu	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20 & 40	2,691,798.00	0.847	Adjustment	0	
<u>က</u> တ	Less: Operating Debt Pled	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	3,178,886.00		Weight	0.35	
25	(Excluding C:D57, C:D61, Possible Adjustment:	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Ssible Adjustment:			٥	Value	1.40	
22 %								-
242		Costs Cast of mand: Total Sum of Cash & Investments (PS Cell C4 D4 64 D 2 CE DE CE 8 (E)		Total	Days	Score	4	
22	Total Sum of Direct Expend	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 17)	Funds 10, 20 40 & 70	1,613,678.00	215.81	Weight	0.10	
5 0			runds 10, 20, 40 divided by 350	7,477.22		Value	0.40	
27	4. Percent of Short-Term B	4. Percent of Short-Term Borrowing Maximum Remaining:			,			
78 78	Tax Anticipation Warrants	Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)	Funds 10, 20 & 40	Total	Percent	Score	4	
S) S	EAV x 85% x Combined Ta.	EAV x 85% x Combined Tax Rates (P3, Cell 17 and 110)	(.85 x EAV) x Sum of Combined Tax Rates	00.00	100.00	Weight	0,10	
3 6	5. Persont of Long-Toyn Dalet Brands Brands	selection in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section in the second section is a second section in the second section is a second section in the second section in the second section is a second section in the second section in the section is a second section in the second section in the second section is a section in the section in the section is a section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section is a section in the section in the section in the section in the section is a section in the se				value	0.40	
32	Cone-Term Debt Outstanding (92, Cell 1927)	ob treatgal Kemalings; ing (83 Ca) us 7.		Total	Percent	Score	Cr.	
33	Total Long-Term Debt Allowed (P3, Cell H31)	(§ (* 5) CEN 15 /) weed (P3, Cell H31)		1,260,000.00	51.00	Weight	0.10	
정				2,571,915.52		Value	0.30	
ဗ္က ဗ္က					Tota	Total Profile Score:	3.90	*
37								
88				Estimated 2	Estimated 2019 Financial Profile Designation:	le Designation:	RECOGNITION	
စ္က			*			: :	i	
4				Information, page 3 and by the timing of mandated categorical payments. Final score	e based on data provid le timing of mandated	ed on the Financial P zategorical payments	rofile s. Final score	
42				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, 2018

		Balance ly 1, 2017		Receipts	Di	sbursements	Balance ne 30, 2018
ASSETS							
Cash	\$	71,899	\$	130,997		136,113	 66,783
LIABILITIES							
Amounts Due to Organizations:							
Class of 2021	\$	-	\$	1,555	\$	530	\$ 1,025
Class of 2020		2,450		1,762		481	3,731
Class of 2019		1,839		6,108		4,053	3,894
Class of 2018		3,967		4,768		7,875	860
8th Grade		2		-		2	_
After Prom		*		7,455		6,964	491
Yearbook		9,592		2,466		3,039	9,019
Cheerleaders		1,577		9,895		10,846	626
Student Council		1,599		443		995	1,047
Boys Basketball		771		-		-	771
Angel Tree		160		794		545	954
Principals Fund		4,331		33,024		28,776	8,579
Football		5,269		10,318		11,536	4,051
Library Club		52		10,516		11,550	4,031 52
National Honor Society		70		-		_	70
JH Student Council		1,876		2,492		2,825	
JH Cheerleaders		894		2,492 9,044			1,543
		593		•		6,264	3,674
Technology		393 442		250		500	593
Scholarship				250		500	192
JH Boys Basketball		1,562		5,391		3,959	2,994
Girls Basketball		95		3,289		2,963	421
JH Girls Basketball		812		2,609		1,347	2,074
HS PBIS		463		357		585	235
Blackout Student Club		298		-		298	-
Red Cross		46		-		46	-
Music		350		1,276		1,066	210
Parent Teacher Community		11,317		8,262		19,579	-
Art		717					 717
TOTAL SENIOR/JUNIOR HIGH SCHOOL	\$	50,794	_\$	111,558	_\$_	114,529	\$ 47,823
ES PBIS	\$	843	\$	2,581	\$	2,116	\$ 1,308
Elementary Account		20,262		16,858	-	19,468	 17,652
TOTAL ELEMENTARY SCHOOL	_\$	21,105	_\$	19,439	\$	21,584	\$ 18,960
TOTAL LIABILITIES	_\$	71,899	\$	130,997	\$	136,113	\$ 66,783

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

Page 32

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

South Fork Community Unit School District N 2,930 0 0 89,625 86,695 Total **Budgeted Expenditures, Fiscal Year 2019** 0 **Maintenance Fund** 03-011-0140-24 Operations & 89,625 2,930 86,695 RCDT Number: School District Name: **Educational Fund** 0 0 2,534 0 0 85,601 83,067 Total Actual Expenditures, Fiscal Year 2018 0 0 Maintenance Fund Operations & 2,534 0 O 83,067 0 85,601 **Educational Fund** 9 Funct 2320 2330 2490 2510 2570 2610 į 7. Deduct - Early Retirement or other pension obligations required by state law 9. Percent Increase (Decrease) for FY2019 (Budgeted) over FY2018 (Actual) LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET 3. Other Support Services - School Administration 4. Direction of Business Support Services Description 6. Direction of Central Support Services 2. Special Area Administration Services (Section 17-1.5 of the School Code) 1. Executive Administration Services and included above. 5. Internal Services 8. Totals

CERTIFICATION

I certify that the amounts shown above as "Actual Expenditures, Fiscal Year 2018" agree with the amounts on the district's Annual Financial Report for Fiscal Year 2018. l also certify that the amounts shown above as "Budgeted Expenditures, Fiscal Year 2019" agree with the amounts on the budget adopted by the Board of Education.

%

September 19, 2018 Contact Telephone Number 217-237-4333 x222 Contact Name (for questions) Ron Graham Signature of SuperIntendent

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

must be postmarked by August 15, 2018 to ensure inclusion in the Fall 2018 report or postmarked by January 15, 2019 to ensure inclusion in the Spring 2019 report. Information on the waiver process can 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

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 the accountant's report regarding this information.

Illinois State Board of Education School Business Services Division

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

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

- 1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
- 2. In column (B) enter the number of the Functon-Object (use this format [00-0000-000]) of the account where the payment was made on each contract for the current year. Use only the
 - functions listed on page 30. 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 calcualation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost
 - 7. Do not include contracts for Capital Outlay (500) or Non

ecoroea ecoroea	Fund- Function- Object Number (Column 8)	Fund-Function-Object Name Fund-Function- Where the Expenditure was Recorded Object Number (Column 8) Contract An Contra	Current Year Amount Paid on Contract	Contract Amount Applied to the Indirect Cost Rate Base	Contract Amount deducted from the Indirect Cost Rate Base
Enter as shown here ED-Instruction-Other	10-1000-600	Слтрапу Name	500 000	(Column E)	(Column F)
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Reference should be made to the accountant's report regarding this information.

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