

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT #18
FARMER CITY, ILLINOIS
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

MOSE, YOCKEY, BROWN & KULL, LLC
CERTIFIED PUBLIC ACCOUNTANTS
SHELBYVILLE, ILLINOIS

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

☒ School District
Joint Agreement

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

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

| | | | | | |
|---|--|--|--|--|--|
| School District/Joint Agreement Information (See instructions on inside of this page.) School District/Joint Agreement Number: 17-020-0180-26 County Name: DEWITT | | Accounting Basis: <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | | Certified Public Accountant Information Name of Auditing Firm: MOSE, YOCKEY, BROWN & KULL, LLC Name of Audit Manager: KENT D. KULL | |
| Name of School District/Joint Agreement: BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18 Address: 411 NORTH JOHN STREET City: FARMER CITY Email Address: swilson@blueridge18.org Zip Code: 61842 | | Filing Status: Submit electronic AFR directly to ISBE Click on the Link to Submit: Send ISBE a File 0 | | Address: 230 N MORGAN, PO BOX 317 City: SHELBYVILLE State: IL Zip Code: 62565 Phone Number: 217-774-9587 Fax Number: 217-774-9589 IL License Number (9 digit): 066-003845 Expiration Date: 11/30/2021 Email Address: mybkcpas@consolidated.net | |
| Annual Financial Report Type of Auditor's Report Issued: Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> | | Single Audit Status: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Are Federal expenditures greater than \$750,000? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO Is all Single Audit information completed and attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Were any financial statement or federal award findings issued? | | ISBE Use Only <input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC | |
| District Superintendent/Administrator Name (Type or Print): SUSAN WILSON Email Address: swilson@blueridge18.org Telephone: 309-928-9141 Fax Number: 309-928-5478 Signature & Date: | | Township Treasurer Name (type or print) MARK JONTRY Email Address: jontrym@roe17.org Telephone: 309-888-5120 Fax Number: 309-862-0420 Signature & Date: | | Regional Superintendent/Cook ISC Name (Type or Print): MARK JONTRY Email Address: jontrym@roe17.org Telephone: 309-888-5120 Fax Number: 309-862-0420 Signature & Date: | |

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/19-version1)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
Attachment Manager Link
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding Instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
Federal Single Audit 2 CFR 200.500
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

230 N. Morgan Street
P.O. Box 317
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Tel: 217.774.9587
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MYB&K
MOSE, YOCKEY, BROWN & KULL, LLC
Certified Public Accountants

ROBIN R. YOCKEY, CPA
KENT D. KULL, CPA
CORY A. BROWN, CPA

WILLIAM R. MOSE, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Blue Ridge Community Unit School District 18
Farmer City, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Blue Ridge Community Unit School District 18, as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents of the Annual Financial Report form.

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 prescribed and permitted by the Illinois State Board of Education as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by Blue Ridge Community Unit School District 18 on the basis of the financial reporting provisions prescribed and 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 comply with the requirements of the Illinois State Board of Education.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Blue Ridge Community Unit School District 18, as of June 30, 2019, or the changes in its financial position for the fiscal year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Blue Ridge Community Unit School District 18 as of June 30, 2019, and its revenues received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed and permitted by the Illinois State Board of Education as described in Note 1.

Basis of Accounting

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

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Blue Ridge Community Unit School District 18's basic financial statements. The information provided on pages 2-4, Supplementary Schedules, Statistical Section, Report on Shared Services or Outsourcing, Administrative Cost Worksheet, Itemization Schedule, Deficit Reduction Calculation, and the Combining Statement of Changes in Assets and Liabilities for the Student Activity Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Supplementary Information

The information provided on pages 2 through 4, Supplementary Schedules on pages 23 through 25, Statistical Section on pages 26 through 30, Administrative Cost Worksheet on page 32, the Itemization Schedule on page 33, Deficit Reduction Calculation on page 36, and the Combining Statement of Changes in Assets and Liabilities for the Student Activity Funds is the responsibility of management and, except for the average daily attendance figure included in the computation of operating expense per pupil on page 27 and the average daily attendance figure, the special education contributions from EBF funds figure, and the English learning (bilingual) contributions from EBF funds figure included in the computation of the per capita tuition charge on page 28, 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 as a whole on the basis of accounting described in Note 1.

The information on pages 27, 28 and pages 30 and 36 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The administrative cost worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The Table of Contents references a Single Audit Section on pages 37 through 46; however, the District was not required to have a Single Audit and this section has not been completed.

Other Information

The Report on Shared Services or Outsourcing on page 31 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2019, on our consideration of Blue Ridge Community Unit School District 18's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Blue Ridge Community Unit School District 18's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blue Ridge Community Unit School District 18's internal control over financial reporting and compliance.

Mose, Yockey, Brown & Kull, LLC

Mose, Yockey, Brown and Kull, LLC
Certified Public Accountants
Shelbyville, Illinois

November 20, 2019

230 N. Morgan Street
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KENT D. KULL, CPA
CORY A. BROWN, CPA

WILLIAM R. MOSE, 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
Blue Ridge Community Unit School District 18
Farmer City, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of Blue Ridge Community Unit School District 18 as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents and have issued our report thereon dated November 20, 2019. Our opinion was adverse because the financial statements are not prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the modified cash basis of accounting in accordance with regulatory reporting requirements prescribed and permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Blue Ridge Community Unit School District 18'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 Blue Ridge Community Unit School District 18's internal control. Accordingly, we do not express an opinion on the effectiveness of Blue Ridge Community Unit School District 18's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Blue Ridge Community Unit School District 18's financial statements are free from 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002.

We noted certain matters that we reported to management of Blue Ridge Community Unit School District 18 in a separate letter dated November 20, 2019.

Blue Ridge Community Unit School District 18's Response to Findings

Blue Ridge Community Unit School District 18's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Blue Ridge Community Unit School District 18'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.

Mose, Yockey, Brown & Kull, LLC

Mose, Yockey, Brown & Kull, LLC
Certified Public Accountants
Shelbyville, Illinois

November 20, 2019

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☐ 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided.
- ☐ 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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.

23. Opinion is adverse due to regulatory basis presentation.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3105, 3110, 3500, 3510, 3120, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY2019, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date:

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

| Account Name | 3110 | 3500 | 3510 | 3100 | 3105 | Total |
|---|------|------|------|------|------|-------|
| Deferred Revenues (490) | | | | | | |
| Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950) | | 1 | | | | 1 |
| Direct Receipts/Revenue | | | | | | |
| Mandated Categoricals Payments (3100, 3105, 3110, 3120, 3500, 3510, 3950) | | | | | | 0 |
| Total | | | | | | 1 |

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:**MOSE, YOCKEY, BROWN & KULL, LLC**

Name of Audit Firm (print)

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

Mose Yockey Brown & Kull, LLC
Signature

11/20/2019
mm/dd/yyyy

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

| | A | B | C | D | E | F | G | H | I | J | K | L | M | | | | | | | | | | | | | | | | |
|-------------------------------------|---|--------------------------|----------------|------------------|--------------|---|---|---|---|---|---|---|---|------------------------------------|---|--------------------------|-------------------------------------|------------------------------|--|--------------------------|----------------------------|--------------------------|-----------------------|--------------------------|---------------------------|--------------------------|---|--------------------------|---|
| 1 | FINANCIAL PROFILE INFORMATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | <i>Required to be completed for School Districts only.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | Tax Year <u>2018</u> Equalized Assessed Valuation (EAV): 153,318,562 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 20%; text-align: center;">Educational</td> <td style="width: 20%; text-align: center;">Operations & Maintenance</td> <td style="width: 20%; text-align: center;">Transportation</td> <td style="width: 20%; text-align: center;">Combined Total</td> <td style="width: 25%; text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td style="border: 1px solid black; text-align: center;">0.036000</td> <td style="border: 1px solid black; text-align: center;">0.005000</td> <td style="border: 1px solid black; text-align: center;">0.002000</td> <td style="border: 1px solid black; text-align: center;">0.043000</td> <td style="border: 1px solid black; text-align: center;">0.000500</td> </tr> </table> | | | | | | | | | | | | | | Educational | Operations & Maintenance | Transportation | Combined Total | Working Cash | Rate(s): | 0.036000 | 0.005000 | 0.002000 | 0.043000 | 0.000500 | | | | |
| | Educational | Operations & Maintenance | Transportation | Combined Total | Working Cash | | | | | | | | | | | | | | | | | | | | | | | | |
| Rate(s): | 0.036000 | 0.005000 | 0.002000 | 0.043000 | 0.000500 | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | B. Results of Operations * | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">Receipts/Revenues</td> <td style="width: 25%; text-align: center;">Disbursements/Expenditures</td> <td style="width: 25%; text-align: center;">Excess/ (Deficiency)</td> <td style="width: 25%; text-align: center;">Fund Balance</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">9,115,174</td> <td style="border: 1px solid black; text-align: center;">9,179,267</td> <td style="border: 1px solid black; text-align: center;">(64,093)</td> <td style="border: 1px solid black; text-align: center;">4,165,192</td> </tr> </table> | | | | | | | | | | | | | Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance | 9,115,174 | 9,179,267 | (64,093) | 4,165,192 | | | | | | | | |
| Receipts/Revenues | Disbursements/Expenditures | Excess/ (Deficiency) | Fund Balance | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9,115,174 | 9,179,267 | (64,093) | 4,165,192 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | C. Short-Term Debt ** | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">CPPRT Notes</td> <td style="width: 15%; text-align: center;">TAWs</td> <td style="width: 15%; text-align: center;">TANs</td> <td style="width: 15%; text-align: center;">TO/EMP. Orders</td> <td style="width: 15%; text-align: center;">GSA Certificates</td> <td style="width: 20%;"></td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="border: 1px solid black; text-align: center;">0</td> <td style="text-align: center;">+</td> </tr> </table> | | | | | | | | | | | | | CPPRT Notes | TAWs | TANs | TO/EMP. Orders | GSA Certificates | | 0 | 0 | 0 | 0 | 0 | + | | | | |
| CPPRT Notes | TAWs | TANs | TO/EMP. Orders | GSA Certificates | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | + | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 40%; text-align: center;">Other</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 50%; text-align: center;">Total</td> </tr> <tr> <td style="border: 1px solid black; text-align: center;">0</td> <td></td> <td style="border: 1px solid black; text-align: center;">0</td> </tr> </table> | | | | | | | | | | | | | Other | = | Total | 0 | | 0 | | | | | | | | | | |
| Other | = | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | ** The numbers shown are the sum of entries on page 24. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 | D. Long-Term Debt | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><input type="checkbox"/></td> <td style="width: 70%;">a. 6.9% for elementary and high school districts,</td> <td style="width: 20%; border: 1px solid black; text-align: center;">21,157,962</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>b. 13.8% for unit districts.</td> <td></td> </tr> </table> | | | | | | | | | | | | | <input type="checkbox"/> | a. 6.9% for elementary and high school districts, | 21,157,962 | <input checked="" type="checkbox"/> | b. 13.8% for unit districts. | | | | | | | | | | | |
| <input type="checkbox"/> | a. 6.9% for elementary and high school districts, | 21,157,962 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> | b. 13.8% for unit districts. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | Long-Term Debt Outstanding: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">c. Long-Term Debt (Principal only)</td> <td style="width: 10%; text-align: center;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>Outstanding:.....</td> <td style="border: 1px solid black; text-align: center;">511</td> <td style="border: 1px solid black; text-align: center;">9,860,000</td> </tr> </table> | | | | | | | | | | | | | c. Long-Term Debt (Principal only) | Acct | | Outstanding:..... | 511 | 9,860,000 | | | | | | | | | | |
| c. Long-Term Debt (Principal only) | Acct | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Outstanding:..... | 511 | 9,860,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 39 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | E. Material Impact on Financial Position | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | Attach sheets as needed explaining each item checked. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;"><input type="checkbox"/></td> <td>Pending Litigation</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Decrease in EAV</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Material Increase/Decrease in Enrollment</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Adverse Arbitration Ruling</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Passage of Referendum</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Taxes Filed Under Protest</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>Other Ongoing Concerns (Describe & Itemize)</td> </tr> </table> | | | | | | | | | | | | | <input type="checkbox"/> | Pending Litigation | <input type="checkbox"/> | Material Decrease in EAV | <input type="checkbox"/> | Material Increase/Decrease in Enrollment | <input type="checkbox"/> | Adverse Arbitration Ruling | <input type="checkbox"/> | Passage of Referendum | <input type="checkbox"/> | Taxes Filed Under Protest | <input type="checkbox"/> | Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) | <input type="checkbox"/> | Other Ongoing Concerns (Describe & Itemize) |
| <input type="checkbox"/> | Pending Litigation | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Material Decrease in EAV | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Material Increase/Decrease in Enrollment | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Adverse Arbitration Ruling | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Passage of Referendum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Taxes Filed Under Protest | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | Other Ongoing Concerns (Describe & Itemize) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 53 | Comments: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | A | B | C | D | E | F | G | H | I | K | L | M | N | O | F | Q | R |
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| 42 | | | | | | | | | | | | | | | | | |

ESTIMATED FINANCIAL PROFILE SUMMARY

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

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

District Name: BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
District Code: 17-020-0180-26
County Name: DEWITT

1. Fund Balance to Revenue Ratio:

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

2. Expenditures to Revenue Ratio:

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

3. Days Cash on Hand:

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

4. Percent of Short-Term Borrowing Maximum Remaining:

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

5. Percent of Long-Term Debt Margin Remaining:

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

Total Profile Score:

3.45 *

Estimated 2020 Financial Profile Designation:

REVIEW

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

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------|---------------------|-------------------------------------|-----------------------|------------------------|--|--------------------------|----------------------|--------------|-------------------------------------|
| | ASSETS (Enter Whole Dollars) | Acct. # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 558,306 | 41,281 | 10,881 | 108,164 | 15,356 | 35,927 | 16,774 | 4,641 | 12,396 |
| 5 | Investments | 120 | 2,495,728 | 113,332 | 169,407 | 71,077 | 312,488 | 0 | 768,802 | 272,535 | 77,358 |
| 6 | Taxes Receivable | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 3,054,034 | 154,613 | 180,288 | 179,241 | 327,844 | 35,927 | 785,576 | 277,176 | 89,754 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Other Payables | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 7,573 | 86 | 0 | 613 | 0 | 0 | 0 | 11 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Total Current Liabilities | | 7,573 | 86 | 0 | 613 | 0 | 0 | 0 | 11 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | 58,901 | | | | 109,755 | 35,927 | | | |
| 39 | Unreserved Fund Balance | 730 | 2,987,560 | 154,527 | 180,288 | 178,628 | 218,089 | 0 | 785,576 | 277,165 | 89,754 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 3,054,034 | 154,613 | 180,288 | 179,241 | 327,844 | 35,927 | 785,576 | 277,176 | 89,754 |

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

| 1 | 2 | A (Enter Whole Dollars) | B Acct. # | L Agency Fund | M Account Groups | | N |
|----|---|---|--------------|------------------|----------------------|------------------------|---|
| | | | | | General Fixed Assets | General Long-Term Debt | |
| 3 | | CURRENT ASSETS (100) | | | | | |
| 4 | | Cash (Accounts 111 through 115) | | 144,627 | | | |
| 5 | | Investments | 120 | 153,436 | | | |
| 6 | | Taxes Receivable | 130 | | | | |
| 7 | | Interfund Receivables | 140 | | | | |
| 8 | | Intergovernmental Accounts Receivable | 150 | | | | |
| 9 | | Other Receivables | 160 | | | | |
| 10 | | Inventory | 170 | | | | |
| 11 | | Prepaid Items | 180 | | | | |
| 12 | | Other Current Assets (Describe & Itemize) | 190 | | | | |
| 13 | | Total Current Assets | | 298,063 | | | |
| 14 | | CAPITAL ASSETS (200) | | | | | |
| 15 | | Works of Art & Historical Treasures | 210 | | | | |
| 16 | | Land | 220 | | 99,371 | | |
| 17 | | Building & Building Improvements | 230 | | 27,087,955 | | |
| 18 | | Site Improvements & Infrastructure | 240 | | 1,372,530 | | |
| 19 | | Capitalized Equipment | 250 | | 1,917,717 | | |
| 20 | | Construction in Progress | 260 | | 31,294 | | |
| 21 | | Amount Available in Debt Service Funds | 340 | | | 180,288 | |
| 22 | | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 9,679,712 | |
| 23 | | Total Capital Assets | | | 30,508,867 | 9,860,000 | |
| 24 | | CURRENT LIABILITIES (400) | | | | | |
| 25 | | Interfund Payables | 410 | | | | |
| 26 | | Intergovernmental Accounts Payable | 420 | | | | |
| 27 | | Other Payables | 430 | | | | |
| 28 | | Contracts Payable | 440 | | | | |
| 29 | | Loans Payable | 460 | | | | |
| 30 | | Salaries & Benefits Payable | 470 | | | | |
| 31 | | Payroll Deductions & Withholdings | 480 | | | | |
| 32 | | Deferred Revenues & Other Current Liabilities | 490 | | | | |
| 33 | | Due to Activity Fund Organizations | 493 | 298,063 | | | |
| 34 | | Total Current Liabilities | | 298,063 | | | |
| 35 | | LONG-TERM LIABILITIES (500) | | | | | |
| 36 | | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 9,860,000 | |
| 37 | | Total Long-Term Liabilities | | | | 9,860,000 | |
| 38 | | Reserved Fund Balance | 714 | | | | |
| 39 | | Unreserved Fund Balance | 730 | | | | |
| 40 | | Investment in General Fixed Assets | | | 30,508,867 | | |
| 41 | | Total Liabilities and Fund Balance | | 298,063 | 30,508,867 | 9,860,000 | |

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

| A | B | C | D | E | F | G | H | I | J | K |
|--------------------------------------|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2019

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|-------------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|-------------------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100) | | | | | | | | | | |
| 46 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 0 | | |
| 47 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 48 | | | | | | | | | | | |
| 49 | Transfer Among Funds | 8130 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | | | | 0 | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service | 8170 | | | | | | | | | |
| 54 | Fund ⁵ | | | | | | | | | | |
| 54 | Taxes Pledged to Pay Principal on Capital Leases | 8410 | 0 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on Capital Leases | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on Capital Leases | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on Capital Leases | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on Capital Leases | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on Capital Leases | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on Capital Leases | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on Capital Leases | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 0 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 0 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | | | | | | |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | | | | | | | |
| 76 | Total Other Uses of Funds | | 0 | 0 | 35,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 0 | 20,000 | (35,000) | 0 | 0 | 35,000 | 0 | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) | | (132,365) | 68,194 | (9,848) | (71,003) | 70,557 | 40,211 | 91,081 | 31,275 | (46,341) |
| 79 | Fund Balances - July 1, 2018 | | 3,178,826 | 86,333 | 190,136 | 249,631 | 257,287 | (4,284) | 694,495 | 245,890 | 136,095 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | | | | | | | | | |
| 81 | Fund Balances - June 30, 2019 | | 3,046,461 | 154,527 | 180,288 | 178,628 | 327,844 | 35,927 | 785,576 | 277,165 | 89,754 |

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

| A | | B | C | D | E | F | G | H | I | J | K |
|-----------------------------------|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| Description (Enter Whole Dollars) | | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 5,266,172 | 731,384 | 775,594 | 292,552 | 180,502 | 0 | 73,962 | 195,567 | 72,973 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 73,137 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 57,849 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 170,590 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 5,397,158 | 731,384 | 775,594 | 292,552 | 351,092 | 0 | 73,962 | 195,567 | 72,973 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 0 | 301,677 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 121 | 301,677 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 0 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 0 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 0 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 0 | | | | | | | | |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular - Transp Fees from Pupils or Parents (In State) | 1411 | | | | 0 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |

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

| A | | B | C | D | E | F | G | H | I | J | K |
|-----------------------------------|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|-------|--------------------------|
| Description (Enter Whole Dollars) | | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 88,411 | 3,451 | 4,846 | 2,225 | 7,575 | 68 | 17,119 | 4,154 | 1,297 |
| 66 | Gain or Loss on Sale of Investments | 1520 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 88,411 | 3,451 | 4,846 | 2,225 | 7,575 | 68 | 17,119 | 4,154 | 1,297 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 101,627 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 0 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 6,610 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 3,005 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 3,925 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 4,903 | | | | | | | | |
| 75 | Total Food Service | | 120,070 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 17,324 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 79 | Fees | 1720 | 18,481 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 0 | 0 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 0 | 0 | | | | | | | |
| 82 | Total District/School Activity Income | | 35,805 | 0 | | | | | | | |
| 83 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 84 | Rentals - Regular Textbooks | 1811 | 31,961 | | | | | | | | |
| 85 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 86 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 87 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 88 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 89 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 90 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 91 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 92 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 93 | Total Textbook Income | | 31,961 | | | | | | | | |
| 94 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 95 | Rentals | 1910 | 0 | 10,475 | | | | | | | |
| 96 | Contributions and Donations from Private Sources | 1920 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | Impact Fees from Municipal or County Governments | 1990 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | Services Provided Other Districts | 1940 | 0 | 0 | | | | | | | |
| 99 | Refund of Prior Years' Expenditures | 1950 | 32,797 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Payments of Surplus Moneys from TIE Districts | 1960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | Drivers' Education Fees | 1970 | 5,032 | | | | | | | | |
| 102 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | School Facility Occupation Tax Proceeds | 1983 | | | 26,366 | | | 25,549 | | | |
| 104 | Payment from Other Districts | 1991 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 105 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |

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

| 1 | 2 | A Description (Enter Whole Dollars) | B Acct # | C (10) Educational | D (20) Operations & Maintenance | E (30) Debt Services | F (40) Transportation | G (50) Municipal Retirement/ Social Security | H (60) Capital Projects | I (70) Working Cash | J (80) Tort | K (90) Fire Prevention & Safety |
|--|---|--|-------------|--------------------------|---------------------------------------|----------------------------|-----------------------------|--|-------------------------------|---------------------------|-------------------|---------------------------------------|
| | | | | | | | | | | | | |
| | | Other Local Fees (Describe & Itemize) | 1993 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Other Local Revenues (Describe & Itemize) | 1999 | 62,078 | 137 | 0 | 24 | 0 | 0 | 0 | 0 | 0 |
| | | Total Other Revenue from Local Sources | | 99,932 | 10,612 | 26,366 | 24 | 0 | 25,549 | 0 | 0 | 0 |
| | | Total Receipts/Revenues from Local Sources | 1000 | 5,773,458 | 1,047,124 | 806,806 | 294,801 | 368,667 | 25,617 | 91,081 | 199,721 | 74,270 |
| FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | | | |
| 110 | | Flow-through Revenue from State Sources | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 | | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 | | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 | | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | | | |
| 115 | | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 116 | | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 867,789 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | | General State Aid - Hold Harmless/Supplemental | 3002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 | | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | | Total Unrestricted Grants-In-Aid | | 867,789 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RESTRICTED GRANTS-IN-AID (3100 - 3900) | | | | | | | | | | | | |
| 123 | | SPECIAL EDUCATION | | | | | | | | | | |
| 124 | | Special Education - Private Facility Tuition | 3100 | 105,963 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | | Special Education - Personnel | 3110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | | Special Education - Orphanage - Individual | 3120 | 75,135 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | | Special Education - Orphanage - Summer Individual | 3130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | | Special Education - Summer School | 3145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | | Special Education - Other (Describe & Itemize) | 3199 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | | Total Special Education | | 181,098 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | | | |
| 133 | | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 134 | | CTE - Secondary Program Improvement (CTEI) | 3220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | | CTE - WECEP | 3225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | | CTE - Agriculture Education | 3235 | 4,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | | CTE - Instructor Practicum | 3240 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 | | CTE - Student Organizations | 3270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 | | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 | | Total Career and Technical Education | | 4,733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BILINGUAL EDUCATION | | | | | | | | | | | | |
| 142 | | Bilingual Ed - Downstate - TPI and TSE | 3305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | | Total Bilingual Ed | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

| A | | B | C | D | E | F | G | H | I | J | K |
|-----------------------------------|---|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| Description (Enter Whole Dollars) | | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 146 | State Free Lunch & Breakfast | 3360 | 2,078 | | | | | | | | |
| 147 | School Breakfast Initiative | 3365 | 0 | 0 | | | | | | | |
| 148 | Driver Education | 3370 | 10,809 | 0 | | | | | | | |
| 149 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 151 | TRANSPORTATION | | | | | | | | | | |
| 152 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 173,294 | 0 | | | | |
| 153 | Transportation - Special Education | 3510 | 0 | 0 | | 206,865 | 0 | | | | |
| 154 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | 0 | 0 | 0 | | | | |
| 155 | Total Transportation | | | | | 380,159 | 0 | | | | |
| 156 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 157 | Scientific Literacy | 3660 | 0 | 0 | | | 0 | | | | |
| 158 | Truant Alternative/Optional Education | 3695 | 0 | 0 | | | 0 | | | | |
| 159 | Early Childhood - Block Grant | 3705 | 37,248 | 0 | | | 0 | | | | |
| 160 | Chicago General Education Block Grant | 3766 | 0 | 0 | | | 0 | | | | |
| 161 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | | 0 | | | | |
| 162 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| 163 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | | 0 | | | | |
| 164 | State Charter Schools | 3815 | 0 | | | | 0 | | | | |
| 165 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | | 0 | | | | |
| 166 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | | | | |
| 167 | School Infrastructure - Maintenance Projects | 3925 | | 0 | | | | | | | |
| 168 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 | Total Restricted Grants-In-Aid | | 236,716 | 0 | 0 | 380,159 | 0 | 0 | 0 | 0 | 0 |
| 170 | Total Receipts from State Sources | 3000 | 1,104,505 | 0 | 0 | 380,159 | 0 | 0 | 0 | 0 | 0 |
| 171 | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000) | | | | | | | | | | |
| 172 | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009) | | | | | | | | | | |
| 173 | Federal Impact Aid | 4001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 174 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4090) | | | | | | | | | | |
| 177 | Head Start | 4045 | 0 | | | | | | | | |
| 178 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 179 | MAGNET | 4060 | 0 | 0 | | | | 0 | | | |
| 180 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 0 | 0 | | | | 0 | | | 0 |
| 181 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 0 | 0 | 0 | | | 0 | | | 0 |
| 182 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THROUGH THE STATE (4100-4999) | | | | | | | | | | |
| 183 | TITLE V | | | | | | | | | | |
| 184 | Title V - Innovation and Flexibility Formula | 4100 | 0 | 0 | | | | 0 | | | |
| 185 | Title V - District Projects | 4105 | 0 | 0 | | | | 0 | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | | | | | | | | | |
| 186 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | 0 | 0 | 0 | | | | |
| 187 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | 0 | 0 | 0 | | | | |
| 188 | Total Title V | | 0 | 0 | 0 | 0 | 0 | | | | |
| 189 | FOOD SERVICE | | | | | | | | | | |
| 190 | Breakfast Start-Up Expansion | 4200 | 0 | | | | 0 | | | | |
| 191 | National School Lunch Program | 4210 | 115,404 | | | | 0 | | | | |
| 192 | Special Milk Program | 4215 | 0 | | | | 0 | | | | |
| 193 | School Breakfast Program | 4220 | 26,177 | | | | 0 | | | | |
| 194 | Summer Food Service Program | 4225 | 0 | | | | 0 | | | | |
| 195 | Child Adult Care Food Program | 4226 | 0 | | | | 0 | | | | |
| 196 | Fresh Fruits & Vegetables | 4240 | 0 | | | | 0 | | | | |
| 197 | Food Service - Other (Describe & Itemize) | 4299 | 0 | | | | 0 | | | | |
| 198 | Total Food Service | | 141,581 | | | | 0 | | | | |
| 199 | TITLE I | | | | | | | | | | |
| 200 | Title I - Low Income | 4300 | 125,352 | 0 | | 0 | 0 | | | | |
| 201 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | 0 | 0 | | | | |
| 202 | Title I - Migrant Education | 4340 | 0 | 0 | | 0 | 0 | | | | |
| 203 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | 0 | 0 | | | | |
| 204 | Total Title I | | 125,352 | 0 | | 0 | 0 | | | | |
| 205 | TITLE IV | | | | | | | | | | |
| 206 | Title IV - Safe & Drug Free Schools - Formula | 4400 | 7,828 | 0 | | 0 | 0 | | | | |
| 207 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | 0 | 0 | | | | |
| 208 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | 0 | 0 | | | | |
| 209 | Total Title IV | | 7,828 | 0 | | 0 | 0 | | | | |
| 210 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 211 | Fed - Spec Education - Preschool Flow-Through | 4600 | 3,533 | 0 | | 0 | 0 | | | | |
| 212 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | 0 | 0 | | | | |
| 213 | Fed - Spec Education - IDEA - Flow Through | 4620 | 109,947 | 0 | | 0 | 0 | | | | |
| 214 | Fed - Spec Education - IDEA - Room & Board | 4625 | 0 | 0 | | 0 | 0 | | | | |
| 215 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | 0 | 0 | | | | |
| 216 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | 0 | 0 | | | | |
| 217 | Total Federal - Special Education | | 113,480 | 0 | | 0 | 0 | | | | |
| 218 | CTE - PERKINS | | | | | | | | | | |
| 219 | CTE - Perkins - Title III-E - Tech Prep | 4770 | 0 | 0 | | 0 | 0 | | | | |
| 220 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | 0 | 0 | | | | |
| 221 | Total CTE - Perkins | | 0 | 0 | | 0 | 0 | | | | |
| 222 | Federal - Adult Education | 4810 | 0 | 0 | | 0 | 0 | | | | |
| 223 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | | 0 | 0 | | | | |
| 224 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 225 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | | 0 | 0 | | | | |
| 226 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | | 0 | 0 | | | | |
| 227 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | | 0 | 0 | | | | |
| 228 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | | 0 | 0 | | | | |
| 229 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | | 0 | 0 | | | | |
| 230 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | | 0 | 0 | | | | |
| 231 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | | 0 | 0 | | | | |
| 232 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | | 0 | 0 | | | | |
| 233 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 234 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | 0 | 0 | | | | |
| 235 | Impact Aid Formula Grants | 4864 | 0 | 0 | | 0 | 0 | | | | |
| 236 | Impact Aid Competitive Grants | 4865 | 0 | 0 | | 0 | 0 | | | | |
| 237 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | | 0 | 0 | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 1 | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 238 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 240 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Race to the Top Program | 4901 | | | | | | | | | |
| 254 | Race to the Top - Preschool Expansion Grant | 4902 | | | | | | | | | |
| 255 | Title III - Immigrant Education Program (IEP) | 4905 | 0 | | | 0 | 0 | | | | |
| 256 | Title III - Language Inst Program - Limited Eng (LUIEP) | 4909 | 0 | | | 0 | 0 | | | | |
| 257 | McKinney Education for Homeless Children | 4920 | 0 | | | 0 | 0 | | | | |
| 258 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | | | 0 | 0 | | | | |
| 259 | Title II - Teacher Quality | 4932 | 22,580 | 0 | | 0 | 0 | | | | |
| 260 | Federal Charter Schools | 4960 | 0 | | | 0 | 0 | | | | |
| 261 | State Assessment Grants | 4981 | 0 | | | 0 | 0 | | | | |
| 262 | Grant for State Assessments and Related Activities | 4982 | 0 | | | 0 | 0 | | | | |
| 263 | Medicaid Matching Funds - Administrative Outreach | 4991 | 5,247 | 0 | | 0 | 0 | | | | |
| 264 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 7,978 | 0 | | 0 | 0 | | | | |
| 265 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4999 | 0 | | | 0 | 0 | | | | |
| 266 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 424,046 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 267 | Total Receipts/Revenues from Federal Sources | 4000 | 424,046 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 268 | Total Direct Receipts/Revenues | | 7,302,009 | 1,047,124 | 806,806 | 674,960 | 368,667 | 25,617 | 91,081 | 199,721 | 74,270 |

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

| 1 | 2 | 3 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---|--|----------------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|------------------|------------------|
| | | | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| | | | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | | | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | | | Regular Programs | 1100 | 1,990,709 | 549,243 | 10,711 | 60,391 | 0 | 3,979 | 0 | 0 | 2,615,033 | 2,786,432 |
| 6 | | | Tuition Payment to Charter Schools | 1115 | | | | | | | | | 0 | |
| 7 | | | Pre-K Programs | 1125 | 104,427 | 22,232 | 1,216 | 6,398 | 5,646 | 0 | 0 | 0 | 139,919 | 161,347 |
| 8 | | | Special Education Programs (Functions 1200-1220) | 1200 | 907,972 | 261,007 | 37,683 | 3,101 | 4,743 | 0 | 0 | 0 | 1,214,506 | 1,243,935 |
| 9 | | | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | | Remedial and Supplemental Programs K-12 | 1250 | 66,756 | 28,396 | 4,719 | 21,852 | 0 | 0 | 0 | 0 | 121,723 | 96,830 |
| 11 | | | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | | | CTE Programs | 1400 | 220,188 | 63,190 | 753 | 10,729 | 10,650 | 13,322 | 0 | 0 | 318,832 | 323,534 |
| 14 | | | Interscholastic Programs | 1500 | 172,492 | 18,291 | 28,609 | 20,106 | 0 | 2,077 | 0 | 0 | 241,575 | 261,426 |
| 15 | | | Summer School Programs | 1600 | 1,786 | 0 | 536 | 0 | 0 | 0 | 0 | 0 | 2,322 | 4,385 |
| 16 | | | Gifted Programs | 1650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | | Driver's Education Programs | 1700 | 41,749 | 12,808 | 664 | 1,012 | 22,999 | 0 | 0 | 0 | 79,085 | 75,085 |
| 18 | | | Bilingual Programs | 1800 | 2,208 | 294 | 0 | 218 | 0 | 0 | 0 | 0 | 2,720 | 13,000 |
| 19 | | | Tuant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | | | Pre-K Programs - Private Tuition | 1910 | | | | | | | | | 0 | |
| 21 | | | Regular K-12 Programs - Private Tuition | 1911 | | | | | | | | | 0 | |
| 22 | | | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | | | | 0 | |
| 23 | | | Special Education Programs Pre-K - Tuition | 1913 | | | | | | | | | 0 | |
| 24 | | | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | | | | 0 | |
| 25 | | | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | | | | 0 | |
| 26 | | | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | | | | 0 | |
| 27 | | | CTE Programs - Private Tuition | 1917 | | | | | | | | | 0 | |
| 28 | | | Interscholastic Programs - Private Tuition | 1918 | | | | | | | | | 0 | |
| 29 | | | Summer School Programs - Private Tuition | 1919 | | | | | | | | | 0 | |
| 30 | | | Gifted Programs - Private Tuition | 1920 | | | | | | | | | 0 | |
| 31 | | | Bilingual Programs - Private Tuition | 1921 | | | | | | | | | 0 | |
| 32 | | | Tuants Alternative/Optional Ed Progs - Private Tuition | 1922 | | | | | | | | | 0 | |
| 33 | | | Total Instruction | 1000 | 3,508,287 | 955,461 | 84,891 | 123,807 | 44,038 | 259,072 | 0 | 0 | 4,975,556 | 5,205,974 |
| 34 | | | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 35 | | | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 36 | | | Attendance & Social Work Services | 2110 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | | | Guidance Services | 2120 | 95,612 | 29,717 | 0 | 332 | 0 | 0 | 0 | 0 | 125,661 | 127,477 |
| 38 | | | Health Services | 2130 | 40,780 | 8,707 | 2,875 | 2,329 | 0 | 0 | 0 | 0 | 54,691 | 95,752 |
| 39 | | | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | | | Speech Pathology & Audiology Services | 2150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | | | Other Support Services - Pupils (Describe & Itemize) | 2190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | | | Total Support Services - Pupils | 2100 | 136,392 | 38,424 | 2,875 | 2,661 | 0 | 0 | 0 | 0 | 180,352 | 223,279 |
| 43 | | | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 44 | | | Improvement of Instruction Services | 2210 | 123,195 | 24,864 | 30,767 | 821 | 0 | 0 | 0 | 0 | 179,647 | 178,189 |
| 45 | | | Educational Media Services | 2220 | 206,036 | 60,799 | 58,039 | 196,241 | 5,435 | 0 | 0 | 0 | 526,550 | 476,245 |
| 46 | | | Assessment & Testing | 2230 | 0 | 0 | 2,860 | 84 | 0 | 0 | 0 | 0 | 2,944 | 3,845 |
| 47 | | | Total Support Services - Instructional Staff | 2200 | 329,231 | 85,663 | 91,666 | 197,146 | 5,435 | 0 | 0 | 0 | 709,141 | 658,279 |
| 48 | | | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 49 | | | Board of Education Services | 2310 | 7,262 | 19,869 | 51,152 | 86 | 0 | 0 | 0 | 0 | 78,369 | 74,700 |
| 50 | | | Executive Administration Services | 2320 | 162,121 | 43,968 | 36,723 | 11,049 | 0 | 0 | 0 | 0 | 253,861 | 243,968 |
| 51 | | | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | | | Tort Immunity Services | 2360 - 2370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | | | Total Support Services - General Administration | 2300 | 169,383 | 63,837 | 87,875 | 11,135 | 0 | 0 | 0 | 0 | 332,230 | 318,668 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|-----------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 54 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 55 | Office of the Principal Services | 2410 | 384,547 | 140,018 | 38,132 | 6,254 | 2,199 | 0 | 0 | 0 | 571,150 | 568,879 |
| 56 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | Total Support Services - School Administration | 2400 | 384,547 | 140,018 | 38,132 | 6,254 | 2,199 | 0 | 0 | 0 | 571,150 | 568,879 |
| 58 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 59 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | Fiscal Services | 2520 | 54,364 | 8,708 | 704 | 778 | 0 | 0 | 0 | 0 | 64,554 | 60,701 |
| 61 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Food Services | 2560 | 84,546 | 25,460 | 2,687 | 143,204 | 10,482 | 2,196 | 0 | 0 | 273,575 | 259,420 |
| 64 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Total Support Services - Business | 2500 | 138,910 | 34,168 | 3,391 | 143,982 | 10,482 | 2,196 | 0 | 0 | 338,129 | 320,121 |
| 66 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 67 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | Total Support Services | 2000 | 1,158,463 | 362,110 | 223,939 | 366,178 | 18,116 | 2,196 | 0 | 0 | 2,131,002 | 2,089,176 |
| 75 | COMMUNITY SERVICES (ED) | 3000 | 11,219 | 1,528 | 2,301 | 5,000 | 0 | 0 | 0 | 0 | 20,048 | 27,182 |
| 76 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 77 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 78 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | | |
| 79 | Payments for Special Education Programs | 4120 | | | 0 | | | 121,672 | | | 121,672 | 100,000 |
| 80 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | |
| 81 | Payments for CTE Programs | 4140 | | | 0 | | | 955 | | | 955 | 1,200 |
| 82 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | |
| 83 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | 0 | | | 140 | | | 140 | 101,200 |
| 84 | Total Payments to Other Govt Units (In-State) | 4100 | | | 0 | | | 122,767 | | | 122,767 | |
| 85 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | |
| 86 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 185,001 | | | 185,001 | 140,000 |
| 87 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | |
| 88 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | |
| 89 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | |
| 90 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | |
| 91 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | |
| 92 | Total Payments to Other Govt Units - Tuition (In State) | 4200 | | | | | | 185,001 | | | 185,001 | 140,000 |
| 93 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | |
| 94 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | |
| 95 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | 0 | | | 0 | |
| 96 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | |
| 97 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | |
| 98 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | |
| 99 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 100 | Total Payments to Other Govt Units - Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 101 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 307,768 | | | 307,768 | 241,200 |
| 103 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 104 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 105 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|-----------|
| | Description (Enter Whole Dollars) | Func# | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 106 | Tax Anticipation Notes | 5120 | | | | | | | | | | |
| 107 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | |
| 108 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | |
| 109 | Other Interest on Short-Term Debt | 5150 | | | | | | | | | | |
| 110 | Total Interest on Short-Term Debt | 5100 | | | | | | | | | | |
| 111 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | | | | | |
| 112 | Total Debt Services | 5000 | | | | | | | | | | |
| 113 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | |
| 114 | Total Direct Disbursements/Expenditures | | 4,677,969 | 1,319,099 | 311,131 | 494,985 | 62,154 | 569,036 | 0 | 0 | 7,434,374 | 7,623,532 |
| 115 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (132,365) | |
| 116 | | | | | | | | | | | | |
| 117 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 118 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 119 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 120 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 121 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 122 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 123 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 124 | Operation & Maintenance of Plant Services | 2540 | 276,329 | 60,924 | 118,096 | 491,996 | 51,585 | | 0 | 0 | 998,930 | 1,059,426 |
| 125 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 126 | Food Services | 2560 | | | | | 0 | | 0 | 0 | 0 | |
| 127 | Total Support Services - Business | 2500 | 276,329 | 60,924 | 118,096 | 491,996 | 51,585 | 0 | 0 | 0 | 998,930 | 1,059,426 |
| 128 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 129 | Total Support Services | 2000 | 276,329 | 60,924 | 118,096 | 491,996 | 51,585 | 0 | 0 | 0 | 998,930 | 1,059,426 |
| 130 | COMMUNITY SERVICES (O&M) | 3000 | | | | | | | | | | |
| 131 | PAYMENTS TO OTHER DIST. & GOVT. UNITS (O&M) | 4000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 132 | PAYMENTS TO OTHER GOVT. UNITS (IN-STATE) | | | | | | | | | | | |
| 133 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 134 | Payments for Special Education Programs | 4120 | | | 0 | | | | | | 0 | |
| 135 | Payments for CTE Programs | 4140 | | | 0 | | | | | | 0 | |
| 136 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | | | | 0 | |
| 137 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | | | | 0 | |
| 138 | Payments to Other Govt. Units (Out of State) | 4400 | | | | | | | | | 0 | |
| 139 | Total Payments to Other Govt. Units | 4000 | | | 0 | | | | | | 0 | |
| 140 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 141 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 142 | Tax Anticipation Warrants | 5110 | | | | | | | | | | |
| 143 | Tax Anticipation Notes | 5120 | | | | | | | | | | |
| 144 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | |
| 145 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | |
| 146 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | |
| 147 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | | | | | |
| 148 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| 149 | Total Debt Services | 5000 | | | | | | | | | | |
| 150 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | |
| 151 | Total Direct Disbursements/Expenditures | | 276,329 | 60,924 | 118,096 | 491,996 | 51,585 | 0 | 0 | 0 | 998,930 | 1,069,426 |
| 152 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures | | | | | | | | | | 48,194 | |
| 153 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|--------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 154 | 30 - DEBT SERVICES (DS) | 4000 | | | | | | | | | | |
| 155 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS) | | | | | | | | | | | |
| 156 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State) | | | | | | | | | | | |
| 157 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 158 | Payments for Special Education Programs | 4120 | | | | | | | | | | |
| 159 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | | | | | |
| 160 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | | | | | |
| 161 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 162 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 163 | Tax Anticipation Warrants | 5110 | | | | | | | | | | |
| 164 | Tax Anticipation Notes | 5120 | | | | | | | | | | |
| 165 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | | | | | |
| 166 | State Aid Anticipation Certificates | 5140 | | | | | | | | | | |
| 167 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | |
| 168 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | | | | | |
| 169 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | | | | | |
| 170 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | | | | | |
| 171 | Total Debt Services | 5000 | | | | | | | | | | |
| 172 | | | | | | | | | | | | |
| 173 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | |
| 174 | Total Disbursements/ Expenditures | | | | | | | | | | | |
| 175 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | | |
| 176 | | | | | | | | | | | | |
| 177 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 178 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 179 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 180 | Other Support Services - Pupils (Funct. 2190 Describe & Itemize) | 2100 | | | | | | | | | | |
| 181 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 182 | Pupil Transportation Services | 2550 | | | | | | | | | | |
| 183 | Other Support Services (Describe & Itemize) | 2900 | | | | | | | | | | |
| 184 | Total Support Services | 2000 | | | | | | | | | | |
| 185 | COMMUNITY SERVICES (TR) | 3000 | | | | | | | | | | |
| 186 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 187 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 188 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 189 | Payments for Special Education Programs | 4120 | | | | | | | | | | |
| 190 | Payments for Adult/Continuing Education Programs | 4130 | | | | | | | | | | |
| 191 | Payments for CTE Programs | 4140 | | | | | | | | | | |
| 192 | Payments for Community College Programs | 4170 | | | | | | | | | | |
| 193 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | | |
| 194 | Total Payments to Other Govt. Units (In-State) | 4100 | | | | | | | | | | |
| 195 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | | | | | | | | |
| 196 | Total Payments to Other Govt Units | 4000 | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 197 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 198 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 199 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | |
| 200 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | |
| 201 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | |
| 202 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | |
| 203 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | |
| 204 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 205 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | |
| 206 | DEBT SERVICE - PAYMENTS ON PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | | | | | |
| 207 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | |
| 208 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | |
| 209 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | |
| 210 | Total Disbursements/Expenditures | | 304,548 | 71,271 | 166,809 | 135,520 | 67,732 | 83 | 0 | 0 | 745,963 | 16,400 |
| 211 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | | 808,955 |
| 212 | | | | | | | | | | | (71,003) | |
| 213 | 50- MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 214 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 215 | Regular Programs | 1100 | | 28,512 | | | | | | | 28,512 | 28,275 |
| 216 | Pre-K Programs | 1125 | | 6,730 | | | | | | | 6,730 | 7,700 |
| 217 | Special Education Programs (Functions 1200-1220) | 1200 | | 56,374 | | | | | | | 56,374 | 51,765 |
| 218 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | |
| 219 | Remedial and Supplemental Programs - K-12 | 1250 | | 2,465 | | | | | | | 2,465 | 2,342 |
| 220 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | |
| 221 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | |
| 222 | CTE Programs | 1400 | | 3,153 | | | | | | | 3,153 | 3,225 |
| 223 | Interscholastic Programs | 1500 | | 8,162 | | | | | | | 8,162 | 8,050 |
| 224 | Summer School Programs | 1600 | | 6 | | | | | | | 6 | 50 |
| 225 | Gifted Programs | 1650 | | 0 | | | | | | | 0 | |
| 226 | Driver's Education Programs | 1700 | | 605 | | | | | | | 605 | 600 |
| 227 | Bilingual Programs | 1800 | | 295 | | | | | | | 295 | |
| 228 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | |
| 229 | Total Instruction | 1000 | | 106,302 | | | | | | | 106,302 | 102,007 |
| 230 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 231 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 232 | Attendance & Social Work Services | 2110 | | 0 | | | | | | | 0 | |
| 233 | Guidance Services | 2120 | | 1,368 | | | | | | | 1,368 | 1,400 |
| 234 | Health Services | 2130 | | 6,563 | | | | | | | 6,563 | 12,075 |
| 235 | Psychological Services | 2140 | | 0 | | | | | | | 0 | |
| 236 | Speech Pathology & Audiology Services | 2150 | | 0 | | | | | | | 0 | |
| 237 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 0 | | | | | | | 0 | |
| 238 | Total Support Services - Pupils | 2100 | | 7,931 | | | | | | | 7,931 | 13,475 |
| 239 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 240 | Improvement of Instruction Services | 2210 | | 6,709 | | | | | | | 6,709 | 1,711 |
| 241 | Educational Media Services | 2220 | | 14,132 | | | | | | | 14,132 | 20,808 |
| 242 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | |
| 243 | Total Support Services - Instructional Staff | 2200 | | 20,841 | | | | | | | 20,841 | 22,519 |
| 244 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 245 | Board of Education Services | 2310 | | 26,197 | | | | | | | 26,197 | 875 |
| 246 | Executive Administration Services | 2320 | | 7,382 | | | | | | | 7,382 | 7,200 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Func# | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 247 | Service Area Administrative Services | 2830 | | 0 | | | | | | | 0 | |
| 248 | Claims Paid From Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | |
| 249 | Workers' Compensation or Workers' Occupation Disease Acts Pymts | 2362 | | 0 | | | | | | | 0 | |
| 250 | Unemployment Insurance Pymts | 2363 | | 0 | | | | | | | 0 | |
| 251 | Insurance Payments (Regular or Self-Insurance) | 2364 | | 0 | | | | | | | 0 | |
| 252 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | |
| 253 | Judgment and Settlements | 2366 | | 0 | | | | | | | 0 | |
| 254 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | | 659 | | | | | | | 659 | 1,100 |
| 255 | Reciprocal Insurance Payments | 2368 | | 0 | | | | | | | 0 | |
| 256 | Legal Services | 2369 | | 0 | | | | | | | 0 | |
| 257 | Total Support Services - General Administration | 2300 | | 34,238 | | | | | | | 34,238 | 9,175 |
| 258 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 259 | Office of the Principal Services | 2410 | | 21,467 | | | | | | | 21,467 | 22,250 |
| 260 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | |
| 261 | Total Support Services - School Administration | 2400 | | 21,467 | | | | | | | 21,467 | 22,250 |
| 262 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 263 | Direction of Business Support Services | 2510 | | 0 | | | | | | | 0 | |
| 264 | Fiscal Services | 2520 | | 7,303 | | | | | | | 7,303 | 7,700 |
| 265 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | |
| 266 | Operation & Maintenance of Plant Services | 2540 | | 42,775 | | | | | | | 42,775 | 45,010 |
| 267 | Pupil Transportation Services | 2550 | | 44,786 | | | | | | | 44,786 | 54,841 |
| 268 | Food Services | 2560 | | 12,151 | | | | | | | 12,151 | 13,900 |
| 269 | Internal Services | 2570 | | 0 | | | | | | | 0 | |
| 270 | Total Support Services - Business | 2500 | | 107,015 | | | | | | | 107,015 | 121,451 |
| 271 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 272 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | |
| 273 | Planning, Research, Development, & Evaluation Services | 2620 | | 0 | | | | | | | 0 | |
| 274 | Information Services | 2630 | | 0 | | | | | | | 0 | |
| 275 | Staff Services | 2640 | | 0 | | | | | | | 0 | |
| 276 | Data Processing Services | 2660 | | 0 | | | | | | | 0 | |
| 277 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 278 | Other Support Services (Describe & Itemize) | 2900 | | 0 | | | | | | | 0 | |
| 279 | Total Support Services | 2000 | | 191,492 | | | | | | | 191,492 | 188,870 |
| 280 | COMMUNITY SERVICES (MR/SS) | 3000 | | 316 | | | | | | | 316 | 1,050 |
| 281 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 282 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 283 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | |
| 284 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | |
| 285 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 286 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 287 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 288 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | |
| 289 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | |
| 290 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | |
| 291 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | |
| 292 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | |
| 293 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 294 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | |
| 295 | Total Disbursements/Expenditures | | | 298,110 | | | | 0 | | | 298,110 | 316,927 |
| 296 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 70,557 | |
| 297 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| 1 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 2 | | | | | | | | | | | | |
| 298 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 299 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 300 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 301 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 20,406 | 0 | 0 | 0 | 20,406 | 29,147 |
| 302 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 20,406 | 0 | 0 | 0 | 20,406 | 29,147 |
| 304 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 305 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 306 | Payments to Regular Programs (In-State) | 4110 | | | | | | | | | | |
| 307 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | |
| 308 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | |
| 309 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | |
| 310 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 311 | PROVISIONS FOR CONTINGENCIES (S&C/G) | 6000 | | | | | | | | | | |
| 312 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 20,406 | 0 | 0 | 0 | 20,406 | 29,147 |
| 313 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 5,211 | |
| 314 | | | | | | | | | | | | |
| 315 | | | | | | | | | | | | |
| 316 | 70 - WORKING CASH (WC) | | | | | | | | | | | |
| 317 | 80 - TORT FUND (TF) | | | | | | | | | | | |
| 318 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 319 | Claims Paid from Self Insurance Fund | 2361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 320 | Workers' Compensation or Workers' Occupation Disease Acts Paymts | 2362 | 0 | 0 | 41,143 | 0 | 0 | 0 | 0 | 0 | 41,143 | 41,143 |
| 321 | Unemployment Insurance Payments | 2363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 322 | Insurance Payments (Regular or Self-Insurance) | 2364 | 0 | 0 | 48,814 | 0 | 0 | 0 | 0 | 0 | 48,814 | 45,032 |
| 323 | Risk Management and Claims Services Payments | 2365 | 0 | 0 | 42,176 | 2,800 | 0 | 0 | 0 | 0 | 44,976 | 60,575 |
| 324 | Judgment and Settlements | 2366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 | Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction | 2367 | 18,703 | 4,202 | 0 | 0 | 0 | 0 | 0 | 0 | 22,905 | 24,844 |
| 326 | Reciprocal Insurance Payments | 2368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 327 | Legal Services | 2369 | 0 | 0 | 10,608 | 0 | 0 | 0 | 0 | 0 | 10,608 | 14,500 |
| 328 | Property Insurance (Buildings & Grounds) | 2371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 329 | Vehicle Insurance (Transportation) | 2372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 | Total Support Services - General Administration | 2000 | 18,703 | 4,202 | 142,741 | 2,800 | 0 | 0 | 0 | 0 | 168,446 | 196,094 |
| 331 | PAYMENTS TO OTHER DIST & GOVT UNITS (TF) | 4000 | | | | | | | | | | |
| 332 | Payments for Regular Programs | 4110 | | | | | | | | | | |
| 333 | Payments for Special Education Programs | 4120 | | | | | | | | | | |
| 334 | Total Payments to Other Dist & Govt Units | 4000 | | | | | | | | | | |
| 335 | DEBT SERVICES (TF) | 5000 | | | | | | | | | | |
| 336 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 337 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 338 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 339 | Other Interest or Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 340 | Total Debt Services - Interest on Short-Term Debt | 5000 | | | | | | 0 | | | 0 | 0 |
| 341 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | |
| 342 | Total Disbursements/Expenditures | | 18,703 | 4,202 | 142,741 | 2,800 | 0 | 0 | 0 | 0 | 168,446 | 196,094 |
| 343 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 31,275 | |
| 344 | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|---------|-------------------|-------------------------------|--------------------------------|----------------------------------|-------------------------|------------------------|---------------------------------------|----------------------------------|----------------|---------|
| | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 345 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 346 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 347 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 348 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 475 | 0 | 40,849 | 0 | 0 | 0 | 41,324 | 149,055 |
| 349 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 3,119 | 0 | 76,168 | 0 | 0 | 0 | 79,287 | |
| 350 | Total Support Services - Business | 2500 | 0 | 0 | 3,594 | 0 | 117,017 | 0 | 0 | 0 | 120,611 | 149,055 |
| 351 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 352 | Total Support Services | 2000 | 0 | 0 | 3,594 | 0 | 117,017 | 0 | 0 | 0 | 120,611 | 149,055 |
| 353 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 354 | Payments to Regular Programs | 4110 | | | | | | | | | | |
| 355 | Payments to Special Education Programs | 4120 | | | | | | | | | | |
| 356 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | | | | | |
| 357 | Total Payments to Other Govt Units | 4000 | | | | | | | | | | |
| 358 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 359 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 360 | Tax Anticipation Warrants | 5110 | | | | | | | | | | |
| 361 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | | | | | |
| 362 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | | | | | |
| 363 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | | | | | |
| | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase | 5300 | | | | | | | | | | |
| 364 | Principal Retired) | | | | | | | | | | | |
| 365 | Total Debt Service | 5000 | | | | | | | | | | |
| 366 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | |
| 367 | Total Disbursements/Expenditures | | 0 | 0 | 3,594 | 0 | 117,017 | 0 | 0 | 0 | 120,611 | 149,055 |
| 368 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (46,341) | |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 1 - Summary of Significant Accounting Policies

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

The financial statements have been issued using the Illinois State Board of Education's Annual Financial Report Forms and therefore do not include the financial statements as required by Government Accounting Standards Board Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*, in accordance with accounting principles generally accepted in the United States of America.

A. Principles used to Determine Scope of Entity

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

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

The District is a member of the Tri-County Special Education Association joint agreement which provides special education services for the member districts. Separate financial statements are available through the Tri-County Special Education Association regional office at 105 East Hamilton Road, Bloomington, IL 61704. In addition, the District is a member of the McLean-Dewitt Regional Vocational System joint agreement which provides vocational education services for the member districts. Separate financial statements are available through the McLean-Dewitt Regional Vocational System office at 1202 East Locust, Bloomington, IL 61702.

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight which would result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 1 - Continued

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 funds and account groups are used by the District:

Governmental Funds

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

The 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. The Leasing and Special Education levies are included in the Educational Fund.

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Capital Projects Fund and the Fire Prevention and Safety Fund are used for the acquisition or construction of major capital facilities.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Fiduciary Funds

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

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

Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 1 - Continued

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

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital 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 governmental funds.

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

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employees' pay as payroll liabilities, and recognition of on behalf payments related to the District's retirement and OPEB plans.

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

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

D. Budgets and Budgetary Accounting

The budget for all governmental funds is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The budget was passed on September 29, 2018 and was not amended.

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 1 - Continued

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

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

E. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposits.

F. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

G. Capital Assets

Capital 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. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under capital leases is included with depreciation expense. Depreciation was calculated on the straight line basis for the per capita tuition charge and was \$715,319 for the year ended June 30, 2019.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 1 – Continued

The estimated useful lives for capital assets are as follows:

| <u>Property Type</u> | <u>Estimated Useful Life (years)</u> |
|-------------------------------------|--|
| Depreciable Land | 50 |
| Buildings: | |
| Permanent | 50 |
| Temporary | 20 |
| Infrastructure other than Buildings | 20 |
| Capitalized Equipment | 3-10 |

Note 2 - 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. Taxes are levied in DeWitt, Piatt and McClean Counties. The most recent levy was passed by the board on December 19, 2018. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2018, 2017 and prior year levies are reported as receipts from local sources in the June 30, 2019 financial statements.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

| <u>Levy</u> | <u>2018 Maximum</u> | <u>Actual</u> | |
|----------------------------|-------------------------|------------------|------------------|
| | | <u>2018 Levy</u> | <u>2017 Levy</u> |
| Educational | 3.60000 | 3.60000 | 3.60000 |
| Operations and Maintenance | 0.50000 | 0.50000 | 0.50000 |
| Bond and Interest | Unlimited | 0.52237 | 0.53084 |
| Transportation | 0.20000 | 0.20000 | 0.20000 |
| Municipal Retirement | Unlimited | 0.08480 | 0.12929 |
| Social Security | Unlimited | 0.07827 | 0.12248 |
| Working Cash | 0.05000 | 0.05000 | 0.05000 |
| Tort Immunity | Unlimited | 0.11741 | 0.13609 |
| Special Education | 0.04000 | 0.04000 | 0.04000 |
| Leasing | 0.05000 | 0.05000 | 0.05000 |
| Fire Prevention | | | |
| And Safety | 0.05000 | <u>0.05000</u> | <u>0.05000</u> |
| | | <u>5.29285</u> | <u>5.40870</u> |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 3 - Cash and Investments

Cash and investments as of June 30, 2019 consist of the following:

| | | |
|--------------------------------------|----|------------------|
| Cash on hand | \$ | 650 |
| Deposits with financial institutions | | 947,703 |
| Certificates of deposit | | 153,436 |
| Money market | | <u>4,280,727</u> |
| | \$ | <u>5,382,516</u> |

Investments Authorized by *Illinois Compiled Statutes* and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

Common Bank Account

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested 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.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long term investments. At June 30, 2019, the District's investments were deposits in financial institutions and money market accounts. None of the District's investments are highly sensitive to interest rate fluctuations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating. The District was the issuer of their investment in municipal school bonds. As a result, credit risk is not applicable and a credit risk rating was not required.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Deposits with financial institutions are exempt from the 5% investment in any one issuer disclosure.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 3 - Continued

the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2019, \$1,895,427 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institutions in the District's name.

Foreign currency risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The District's investment policy does not address foreign currency risk.

Note 4 - Changes in Capital Assets

| | Balance, July 1, 2018 | Additions | Deletions | Balance, June 30, 2019 |
|--|--------------------------|---------------------|------------------|---------------------------|
| <u>Capital Assets not being Depreciated:</u> | | | | |
| Land | \$ 99,371 | \$ -- | \$ -- | \$ 99,371 |
| Construction in Progress | -- | 31,294 | -- | 31,294 |
| <u>Depreciable Capital Assets:</u> | | | | |
| Buildings and Building Improvements | 26,999,337 | 88,618 | -- | 27,087,955 |
| Site Improvements and Infrastructure | 1,372,530 | -- | -- | 1,372,530 |
| Capitalized Equipment | <u>1,810,187</u> | <u>198,982</u> | <u>91,452</u> | <u>1,917,717</u> |
| Total Capital Assets | <u>\$30,281,425</u> | <u>\$ 318,894</u> | <u>\$ 91,452</u> | <u>\$ 30,508,867</u> |
| <u>Accumulated Depreciation:</u> | | | | |
| Buildings and Building Improvements | \$ 9,235,103 | \$ 464,573 | \$ -- | \$ 9,699,676 |
| Site Improvements and Infrastructure | 347,918 | 66,153 | -- | 414,071 |
| Capitalized Equipment | <u>1,012,590</u> | <u>184,593</u> | <u>81,274</u> | <u>1,115,909</u> |
| Total Accumulated Depreciation | <u>\$10,595,611</u> | <u>\$ 715,319</u> | <u>\$ 81,274</u> | <u>\$ 11,229,656</u> |
| Capital Assets, Net | <u>\$19,685,814</u> | <u>\$ (396,425)</u> | <u>\$ 10,178</u> | <u>\$ 19,279,211</u> |

As explained in Note 1, depreciation is calculated to determine the district's per capita tuition charge.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 5 – Debt

Long-Term Debt

A summary of general long-term debt is as follows:

| | <u>Balance, July 1, 2018</u> | <u>Proceeds</u> | <u>Decreases</u> | <u>Balance, June 30, 2019</u> |
|---|----------------------------------|---------------------|---------------------|-----------------------------------|
| General Obligation School Building Bonds (2012) | \$ 5,880,000 | \$ -- | \$ 260,000 | \$ 5,620,000 |
| Life Safety Bonds (2013) | 2,090,000 | -- | 135,000 | 1,955,000 |
| General Obligation Refunding School Bonds, Series 2014 | <u>2,285,000</u> | <u> --</u> | <u> --</u> | <u>2,285,000</u> |
| | <u>\$10,255,000</u> | <u>\$ --</u> | <u>\$ 395,000</u> | <u>\$ 9,860,000</u> |

The district is subject to a statutory debt limitation equal to 13.8% of the districts Equalized Assessed Valuation (EAV). The district's statutory debt limitation at June 30, 2019 was \$21,157,962 leaving \$11,297,962. All bonded debt service payments are paid from the Debt Services Fund. At June 30, 2019, there was \$180,288 of current assets available in the Debt Services Fund for the retirement of bonded debt.

A. General Obligation Advance Refunding School Bonds, Series 2014 and Advance Refunding Bonds, Series 2006

On September 3, 2014, the District issued \$2,285,000 in Refunding Bonds with an interest rate of 5.00% to advance refund \$2,285,000 of outstanding Advance Refunding Bonds, Series 2006 with an average interest rate of 4.0399%. The total net proceeds were \$2,293,035 (after payment of \$159,885 in underwriting fees, insurance, and other issuance costs), \$2,285,000 of that was used to purchase U.S. government securities. The remaining \$8,035 of the net proceeds was deposited in the Bond and Interest Fund. The securities purchased were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Advanced Refunding Bonds, Series 2006. As a result, \$2,285,000 of the Advanced Refunding Bonds, Series 2006 are considered to be defeased and the liability for these bonds has been removed from the general long-term debt account group.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 5 – Continued

At June 30, 2019, the annual cash flow requirements of bond principal and interest for the General Obligation Advance Refunding School Bonds, Series 2014 were as follows:

| <u>Year Ending</u> <u>June 30,</u> | <u>Interest</u> <u>Rate</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------------------|--------------------------------|---------------------|---------------------|---------------------|
| 2020 | 5.00% | \$ - | \$ 114,250 | \$ 114,250 |
| 2021 | 5.00% | - | 114,250 | 114,250 |
| 2022 | 5.00% | - | 114,250 | 114,250 |
| 2023 | 5.00% | - | 114,250 | 114,250 |
| 2024 | 5.00% | - | 114,250 | 114,250 |
| 2025 | 5.00% | - | 114,250 | 114,250 |
| 2026 | 5.00% | - | 114,250 | 114,250 |
| 2027 | 5.00% | - | 114,250 | 114,250 |
| 2028 | 5.00% | - | 114,250 | 114,250 |
| 2029 | 5.00% | 25,000 | 114,250 | 139,250 |
| 2030 | 5.00% | 25,000 | 113,000 | 138,000 |
| 2031 | 5.00% | 25,000 | 111,750 | 136,750 |
| 2032 | 5.00% | 680,000 | 110,500 | 790,500 |
| 2033 | 5.00% | 730,000 | 76,500 | 806,500 |
| 2034 | 5.00% | 800,000 | 30,000 | 830,000 |
| | | <u>\$ 2,285,000</u> | <u>\$ 1,584,250</u> | <u>\$ 3,869,250</u> |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 5 – Continued

B. G.O. Building Bonds (2012)

Original issue \$6,500,000, dated June 1, 2012, provides for serial retirement of principal on December 1 and interest payable on December 1 and June 1 of each year at rates of 2.5% to 4.00%.

At June 30, 2019, the annual cash flow requirements of bond principal and interest were as follows:

| <u>Year Ending</u> <u>June 30,</u> | <u>Interest</u> <u>Rate</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------------------|--------------------------------|---------------------|---------------------|---------------------|
| 2020 | 4.25% | \$ 280,000 | \$ 180,330 | \$ 460,330 |
| 2021 | 4.50% | 305,000 | 167,517 | 472,517 |
| 2022 | 2.50% | 330,000 | 156,530 | 486,530 |
| 2023 | 2.65% | 350,000 | 147,767 | 497,767 |
| 2024 | 2.80% | 375,000 | 137,880 | 512,880 |
| 2025 | 2.95% | 395,000 | 126,804 | 521,804 |
| 2026 | 3.05% | 420,000 | 114,572 | 534,572 |
| 2027 | 3.15% | 450,000 | 101,080 | 551,080 |
| 2028 | 3.25% | 480,000 | 86,193 | 566,193 |
| 2029 | 3.35% | 510,000 | 69,850 | 579,850 |
| 2030 | 3.45% | 540,000 | 51,993 | 591,993 |
| 2031 | 3.55% | 575,000 | 32,471 | 607,471 |
| 2032 | 3.65% | 610,000 | 11,132 | 621,132 |
| | | <u>\$ 5,620,000</u> | <u>\$ 1,384,119</u> | <u>\$ 7,004,119</u> |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 5 – Continued

C. Life Safety Bonds (2013)

Original issue \$2,475,000, dated July 1, 2013, requires payments of principal and interest on December 1 and interest on June 1 of each year at rates of 1.150% to 5.950%.

At June 30, 2019, the annual cash flow requirements of bond principal and interest were as follows:

| Year Ending June 30, | Interest Rate | Principal | Interest | Total |
|-------------------------|------------------|---------------------|-------------------|---------------------|
| 2020 | 2.25% | \$ 150,000 | \$ 76,298 | \$ 226,298 |
| 2021 | 2.25% | 155,000 | 72,866 | 227,866 |
| 2022 | 2.85% | 165,000 | 68,771 | 233,771 |
| 2023 | 2.85% | 175,000 | 63,926 | 238,926 |
| 2024 | 5.95% | 185,000 | 55,929 | 240,929 |
| 2025 | 5.50% | 200,000 | 44,925 | 244,925 |
| 2026 | 4.00% | 215,000 | 35,125 | 250,125 |
| 2027 | 4.00% | 225,000 | 26,325 | 251,325 |
| 2028 | 4.50% | 235,000 | 16,537 | 251,537 |
| 2029 | 4.50% | 250,000 | 5,624 | 255,624 |
| | | <u>\$ 1,955,000</u> | <u>\$ 466,326</u> | <u>\$ 2,421,326</u> |

Note 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan Description

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

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
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YEAR ENDED JUNE 30, 2019

Note 6 – Continued

Benefits provided

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

Tier 2 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 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 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 3 hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2019, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 6 – Continued

i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, State of Illinois contributions recognized by the District were based on the state's proportionate share of the collective NPL associated with the District, and the District recognized revenue and expenditures of \$2,845,575 in pension contributions from the State of Illinois, in accordance with the regulatory basis of accounting.

ii. 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2019, were \$23,963, and were paid toward this obligation in the current fiscal year.

iii. Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District 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, 2019.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$73,944 were paid from federal and special trust funds that required employer contributions of \$7,283.

iv. 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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. Additionally, beginning with the year ended June 30, 2019, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2019, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent, and \$0 for sick leave days granted in excess of the normal annual allotment.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 6 – Continued

Pension Expense

On a modified cash basis, the District contributed \$31,246 for the year ended June 30, 2019.

B. Illinois Municipal Retirement Fund

IMRF Plan Description

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lessor* of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 6 - Continued

Employees covered by Benefit Terms

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

| | <u>IMRF</u> |
|--|-------------|
| Retirees and Beneficiaries currently receiving benefits | 68 |
| Inactive Plan Members entitled to but not yet receiving benefits | 33 |
| Active Members | 54 |
| Total | 155 |

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rates for calendar years 2018 and 2019 were 9.23% and 7.71%, respectively. For the fiscal year ended June 30, 2019, the District contributed \$108,329 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. **Aggregate Pension Reporting**

The following aggregate pension information is provided:

| Plan | <u>TRS</u> | <u>IMRF</u> | <u>Total</u> |
|---|------------|-------------|--------------|
| Pension expense reported on modified cash basis | \$31,246 | \$108,329 | \$139,575 |

D. **Social Security**

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 \$163,821, the total required employer contribution for the current year.

Note 7 – Post Employment Benefits Other Than Pensions

A. **Employer Contributions to Teacher Health Insurance Security (THIS) Fund**

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the City of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 7 – Continued

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 the 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 the THIS Fund.

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

- **On Behalf Contributions to the THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 1.24 percent of pay during the year ended June 30, 2019. State of Illinois contributions were \$50,998 and the District recognized revenue and expenditures of this amount during the year in accordance with the regulatory basis of accounting.

- **Employer Contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.92 percent during the year ended June 30, 2019. For the year ended June 30, 2019, the District paid \$37,837 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: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." 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>.

B. Other Post-Employment Benefits

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The unfunded actuarial liability has not been determined as of June 30, 2019.

Plan Description

The District administers a single-employer defined benefit healthcare plan. The support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 7 – Continued

Employees Covered by Benefit Terms

The District has one inactive employee currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

Funding Policy

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$604 per month for individual coverage and \$1,374 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implied rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no modified cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

Note 8 – Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the regulatory basis.

A. **Nonspendable Fund Balance**

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

B. **Restricted Fund Balance**

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenue's received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort and Fire Prevention and Safety Funds are subject to outside restrictions, and therefore the fund balances for these funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 8 - Continued

1. Special Education

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

2. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$58,901, resulting in a restricted fund balance of this amount. This balance is included in the financial statements as Reserved in the Educational Fund.

3. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2019, cumulative expenditures disbursed exceeded cumulative revenue received from state grants, resulting in no restricted fund balances.

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2019, cumulative expenditures disbursed exceeded cumulative revenues received from federal grants, resulting in no restricted fund balances.

5. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. For the year ended June 30, 2019, revenue received from the Social Security levy exceeded expenditures disbursed for this purpose by \$109,755, resulting in a restricted fund balance of this amount. Prior to June 30, 2011, the District did not track tax amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted.

6. Driver's Education

Cash receipts and the related cash disbursements of this restricted program are accounted for in the Educational Fund. For the year ended June 30, 2019; cumulative expenditures disbursed for Driver's Education exceeded cumulative revenue received for this program, resulting in no restricted fund balance.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for type of formal action it employed to previously commit those amounts.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 8 - Continued

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

1. Unpaid Employment Contracts

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2019, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2019 was \$581,505. This amount is included as Unreserved in the Educational Fund.

D. Assigned Fund Balance

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

At June 30, 2019, no amounts were classified as assigned.

E. Unassigned Fund Balance

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

F. Regulatory Basis 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.

G. Reconciliation of Fund Balance Reporting

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 8 - Continued

| | Generally Accepted Accounting Principles | | | | | Regulatory Basis Financial Statement Presentation | |
|--|--|------------|-----------|----------|------------|---|------------|
| Fund | Nonspendable | Restricted | Committed | Assigned | Unassigned | Reserved | Unreserved |
| Educational | 0 | 58,901 | 581,505 | 0 | 2,406,055 | 58,901 | 2,987,560 |
| Operations & Maintenance | 0 | 0 | 0 | 0 | 154,527 | 0 | 154,527 |
| Debt Services | 0 | 180,288 | 0 | 0 | 0 | 0 | 180,288 |
| Transportation | 0 | 178,628 | 0 | 0 | 0 | 0 | 178,628 |
| Municipal Retirement/ Social Security | 0 | 327,844 | 0 | 0 | 0 | 109,755 | 218,089 |
| Capital Projects | 0 | 35,927 | 0 | 0 | 0 | 35,927 | 0 |
| Working Cash | 0 | 0 | 0 | 0 | 785,576 | 0 | 785,576 |
| Tort | 0 | 277,165 | 0 | 0 | 0 | 0 | 277,165 |
| Fire Prevention & Safety | 0 | 89,754 | 0 | 0 | 0 | 0 | 89,754 |

H. Expenditures of Fund Balance

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

Note 9 - Required Individual Fund Disclosures

A. Overexpenditure of Budget

There were no instances of overexpending the budgeted amounts in the individual funds in the fiscal year ended June 30, 2019.

B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2019.

C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2019.

D. Interfund Transfers

The interfund transfers for the fiscal year ended June 30, 2018, are as follows:

| | Transfer In | Transfer Out |
|-----------------------|------------------|------------------|
| Debt Services Fund | \$ -- | \$ 35,000 |
| Capital Projects Fund | 35,000 | -- |
| | <u>\$ 35,000</u> | <u>\$ 35,000</u> |

The above was a transfer of school facility occupation tax monies to be used for facilities work.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 10 – Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchased commercial insurance. There has not been a significant reduction in the District's insurance coverage during the year ended June 30, 2019. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 11 - Related Party Transactions

The District is a member of the Tri County Special Education (TCSE) Joint Agreement. During the year ended June 30, 2019 the district paid \$160,833 to TCSE for special education services and received \$113,480 in reimbursements and pass through grant funds.

Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding.

Note 13 - Commitments and Contingencies

A. Grant Audits

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 their audits will be insignificant to District operations.

B. Retirement Commitments

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided to the District by IMRF and TRS.

C. Compensated Absences

Employees of the District are entitled to paid vacations depending on job classification, length of service and other factors. The computed amount of compensation for future absences at June 30, 2019 was \$3,899. This liability is not included in the district's financial statements as they are prepared on the modified cash basis of accounting.

D. Unpaid Teachers' Contracts

At June 30, 2019, the District was obligated for \$581,505 in unpaid teachers' contracts.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 13 – Continued

E. Copier Lease

The District is a party to an operating lease dated February 1, 2019 for nine copiers. Lease payments are made from the Educational Fund. The agreement requires 48 monthly payments of \$1,733 and remaining commitments by fiscal year are as follows:

| <u>Year</u> | <u>Amount</u> |
|-------------|-----------------|
| 2020 | \$20,796 |
| 2021 | 20,796 |
| 2022 | 20,796 |
| 2023 | 12,131 |
| | <u>\$74,519</u> |

F. Bus Lease

On June 30, 2016, the District entered into an operating lease for four school buses with Midwest Bus Sales. The agreement requires four annual payments of \$54,572 beginning effective July 1, 2016 for a total lease cost of \$218,288 to be paid from the Transportation Fund. The commitments by fiscal year are as follows:

| <u>Fiscal Year</u> | <u>Amount</u> |
|------------------------|-----------------|
| 2020 | <u>\$54,572</u> |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 13 - Continued

G. Bus Lease

On April 24, 2017, the District entered into an operating lease for one school bus with Santander Leasing, LLC. The agreement requires six annual payments beginning effective July 24, 2017 with a total lease cost of \$97,438 to be paid from the Transportation Fund. The District intends to return the buses before the final payment is due. The commitments by fiscal year are as follows:

| <u>Fiscal Year</u> | <u>Amount</u> |
|------------------------|-----------------|
| 2020 | \$12,774 |
| 2021 | 17,885 |
| 2022 | 17,885 |
| 2023 | 23,346 |
| | <u>\$71,890</u> |

H. Bus Lease

On May 4, 2017, the District entered into an operating lease for one school bus with Central State Bus Sales, Inc. The agreement requires four annual payments beginning effective July 15, 2017 with a total lease cost of \$86,158 to be paid from the Transportation Fund. The District intends to return the buses before the final payment is due. The commitments by fiscal year are as follows:

| <u>Fiscal Year</u> | <u>Amount</u> |
|------------------------|-----------------|
| 2020 | \$12,500 |
| 2021 | 48,658 |
| | <u>\$61,158</u> |

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
FARMER CITY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

Note 13 - Continued

I. Bus Lease

On May 25, 2018, the District entered into an operating lease for two school buses with Santander Leasing, LLC. The agreement requires six annual payments beginning effective July 24, 2018 with a total lease cost of \$184,422 to be paid from the Transportation Fund. The District intends to return the buses before the final payment is due. The commitments by fiscal year are as follows:

| <u>Fiscal Year</u> | <u>Amount</u> |
|------------------------|------------------|
| 2020 | \$23,796 |
| 2021 | 23,796 |
| 2022 | 33,314 |
| 2023 | 33,314 |
| 2024 | 46,406 |
| | <u>\$160,626</u> |

J. Blue Ridge High School Controls Upgrade

On May 15, 2019, the Board of Education approved an Energy Efficiency Project for the replacement of the high school boilers for a cost of \$772,970 to be paid out of the Capital Projects Fund. As of June 30, 2019, no payments had been made on this project.

Note 14 – Subsequent Events

Management evaluated subsequent events through November 20, 2019, the date which the financial statements were available to be issued and concluded that the following events met the criteria for disclosure:

Abatement of Working Cash Fund to Capital Projects Fund

On July 17, 2019, the Board of Education approved a resolution authorizing the abatement of \$740,000 from the Working Cash Fund to the Capital Projects Fund.

Abatement of Working Cash Fund to Capital Projects Fund

On September 18, 2019, the Board of Education approved a resolution authorizing the abatement of \$15,000 from the Working Cash Fund to the Capital Projects Fund.

Interfund Transfer Educational Fund to Capital Projects Fund

On October 16, 2019, the Board of Education approved an interfund transfer in the amount of \$110,000 from the Educational Fund to the Capital Projects Fund.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT # 18
 FARMER CITY, ILLINOIS
 FIDUCIARY FUND TYPES
 AGENCY FUNDS
 STUDENT ACTIVITY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2019

| | Balance July 1, 2018 | Additions | Deductions | Balance June 30, 2019 |
|----------------------|-------------------------|-------------------|-------------------|--------------------------|
| <u>ASSETS</u> | | | | |
| Cash | \$ 128,156 | \$ 234,671 | \$ 218,200 | \$ 144,627 |
| Investments | 153,362 | 74 | -- | 153,436 |
| Total Assets | \$ 281,518 | \$ 234,745 | \$ 218,200 | \$ 298,063 |

LIABILITIES

Amounts Due to Organizations:

| | | | | |
|-----------------------------|---------|----------|----------|--------|
| Schneider Library | \$ 639 | \$ 2,474 | \$ 2,221 | \$ 892 |
| Foundation Grants | 594 | 1,391 | 1,307 | 678 |
| Schneider-Pop/Water | 1,373 | 2,847 | 2,791 | 1,429 |
| Schneider Recycling | -- | 165 | 164 | 1 |
| Schneider-Student Pictures | 8,903 | 5,113 | 6,347 | 7,669 |
| Book Fair | 451 | 2,133 | 2,624 | (40) |
| Foundation Grants | (1,313) | 7,173 | 3,507 | 2,353 |
| Cheerleading | 906 | 3,616 | 5,276 | *(754) |
| Flexible Activity Acct | 155 | 1,055 | 1,993 | (783) |
| JH Girls Basketball | 515 | 88 | -- | 603 |
| Notebooks | 228 | 415 | 564 | 79 |
| Music | 203 | -- | -- | 203 |
| Jr. High Athletic | 1,148 | 11,225 | 7,963 | 4,410 |
| Jr High Student Council | 3,831 | 11,336 | 8,830 | 6,337 |
| Mansfield Elementary Pop | 865 | 1,694 | 1,162 | 1,397 |
| Volleyball | 117 | 84 | -- | 201 |
| Jr High/Elementary Yearbook | 2,761 | 2,886 | 5,330 | 317 |
| Mansfield Student Pictures | 453 | 1,033 | 478 | 1,008 |
| Library Fine | 30 | 16 | -- | 46 |
| Jr High Science | 273 | -- | -- | 273 |
| Jr High Play | 5,189 | 2,051 | 2,313 | 4,927 |
| Mentoring Program | -- | 180 | -- | 180 |
| Boys Basketball | 262 | 200 | -- | 462 |
| Jr High Scholastic Bowl | 42 | 142 | 96 | 88 |
| Grad Gown Account | 1,182 | 280 | 942 | 520 |
| JR HI Book Fair | -- | 200 | 200 | -- |
| Jr High PE T-Shirt Fund | (14) | 1,032 | 1,220 | (202) |
| Special Acct | 5,837 | 492 | 5,711 | 618 |

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT # 18
FARMER CITY, ILLINOIS
FIDUCIARY FUND TYPES
AGENCY FUNDS
STUDENT ACTIVITY FUNDS (Continued)
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2019

| | Balance July 1, 2018 | Additions | Deductions | Balance June 30, 2019 |
|------------------------------|-------------------------|-----------|------------|--------------------------|
| Unit Office | 663 | 11,460 | 12,053 | 70 |
| Cheerleading | 784 | 5,805 | 6,674 | (85) |
| F.F.A. | 14,503 | 16,009 | 19,952 | 10,560 |
| Blockbuster Bowl | 8,675 | 8,094 | 14,249 | 2,520 |
| GSA | 734 | 322 | 322 | 734 |
| Library | 281 | 211 | -- | 492 |
| Music Club | 2,885 | 24,377 | 24,579 | 2,683 |
| Sectional Quiz Bowl | 5,554 | 1,715 | 3,076 | 4,193 |
| High School Adv Placement | 388 | 44 | (44) | 476 |
| Dennison Scholarship | 151,829 | 1 | 1 | 151,829 |
| Resale | 5,361 | 4,302 | 4,284 | 5,379 |
| Spanish Club | -- | 647 | 589 | 58 |
| Student Council | 3,562 | 1,351 | 1,030 | 3,883 |
| Varsity Club | 119 | -- | -- | 119 |
| High School Yearbook | 13,946 | 7,418 | 5,034 | 16,330 |
| Interest | (31) | 147 | 108 | 8 |
| Student Fees | -- | 11,000 | -- | 11,000 |
| Speech Team | 593 | 5 | -- | 598 |
| High School Drama Club | 2,501 | 6,062 | 1,046 | 7,517 |
| Key Club | -- | 2,370 | 2,370 | -- |
| High School Student Pictures | 1,942 | 465 | 1,042 | 1,365 |
| Foundation Grants | 2,809 | 2,394 | 2,394 | 2,809 |
| Art | 69 | 1,837 | 1,639 | 267 |
| Life Skills | 1,501 | 4,129 | 2,905 | 2,725 |
| High School Volleyball | 4,792 | 13,709 | 9,830 | 8,671 |
| High School Golf Tournament | 2,508 | 3,215 | 3,942 | 1,781 |
| High School Girls Basketball | 1,041 | 3,920 | 518 | 4,443 |
| High School Football/Camp | (726) | 11,056 | 7,908 | 2,422 |
| High School Boys Basketball | 1,616 | 7,898 | 6,221 | 3,293 |
| High School Softball | 4,536 | 780 | 4,038 | 1,278 |
| High School Baseball | 282 | 3,675 | 2,334 | 1,623 |
| High School Soccer | 2,800 | 5,481 | 3,402 | 4,879 |
| Industrial Technology | 5,142 | 1,505 | 1,692 | 4,955 |
| Athletic Tournament | 2,605 | 11,444 | 11,383 | 2,666 |
| English Fee Fund | 2,226 | -- | -- | 2,226 |
| PE Uniforms | 441 | 910 | 929 | 422 |
| Class of 2015 | -- | 736 | 662 | 74 |
| Class of 2017 | 175 | -- | -- | 175 |
| Class of 2018 | 169 | -- | -- | 169 |

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT # 18
FARMER CITY, ILLINOIS
FIDUCIARY FUND TYPES
AGENCY FUNDS
STUDENT ACTIVITY FUNDS (Continued)
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED JUNE 30, 2019

| | Balance July 1, 2018 | Additions | Deductions | Balance June 30, 2019 |
|-------------------|-------------------------|------------|------------|--------------------------|
| Class of 2019 | 175 | -- | -- | 175 |
| Student Agenda | (411) | 30 | -- | (381) |
| Class of 2020 | 175 | -- | 174 | 1 |
| FCA | 102 | -- | -- | 102 |
| Track | 572 | 450 | 825 | 197 |
| Blue Crew | -- | 450 | -- | 450 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities | \$ 281,518 | \$ 234,745 | \$ 218,200 | \$ 298,063 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

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

| | A | B | C | D | E | F |
|----|--|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-18 thru 6-30-19 (from 2017 Levy & Prior Levies) * | Taxes Received (from the 2018 Levy) | Taxes Received (from 2017 & Prior Levies) | Total Estimated Taxes (from the 2018 Levy) | Estimated Taxes Due (from the 2018 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | Educational | 5,266,172 | 711,843 | 4,554,329 | 5,519,468 | 4,807,625 |
| 5 | Operations & Maintenance | 731,384 | 98,867 | 632,517 | 766,593 | 667,726 |
| 6 | Debt Services ** | 775,594 | 103,377 | 672,217 | 801,292 | 697,915 |
| 7 | Transportation | 292,552 | 39,547 | 253,005 | 306,637 | 267,090 |
| 8 | Municipal Retirement | 180,502 | 16,780 | 163,722 | 130,074 | 113,294 |
| 9 | Capital Improvements | 0 | | 0 | | 0 |
| 10 | Working Cash | 73,962 | 9,887 | 64,075 | 76,659 | 66,772 |
| 11 | Tort Immunity | 195,567 | 23,234 | 172,333 | 180,098 | 156,864 |
| 12 | Fire Prevention & Safety | 72,973 | 9,887 | 63,086 | 76,659 | 66,772 |
| 13 | Leasing Levy | 73,137 | 9,887 | 63,250 | 76,659 | 66,772 |
| 14 | Special Education | 57,849 | 7,909 | 49,940 | 61,327 | 53,418 |
| 15 | Area Vocational Construction | 0 | | 0 | | 0 |
| 16 | Social Security/Medicare Only | 170,590 | 15,490 | 155,100 | 120,065 | 104,575 |
| 17 | Summer School | 0 | | 0 | | 0 |
| 18 | Other (Describe & Itemize) | 0 | | 0 | | 0 |
| 19 | Totals | 7,890,282 | 1,046,708 | 6,843,574 | 8,115,531 | 7,068,823 |
| 20 | | | | | | |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis. | | | | | |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). | | | | | |

| A | | B | C | D | E | F | G | H | I | J |
|-----------------------------|---|-----------------------------|--|---|--|--|---|-------------------------------------|--|---|
| SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | | |
| 1 | Description (Enter Whole Dollars) | Outstanding July 1, 2018 | Issued July 1, 2018 thru June 30, 2019 | Retired July 1, 2018 thru June 30, 2019 | Outstanding Ending June 30, 2019 | | | | | |
| 2 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT) | | | | | | | | | |
| 3 | Total CPPT Notes | | | | 0 | | | | | |
| 4 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| 5 | Educational Fund | | | | 0 | | | | | |
| 6 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 7 | Debt Services - Construction | | | | 0 | | | | | |
| 8 | Debt Services - Working Cash | | | | 0 | | | | | |
| 9 | Debt Services - Refunding Bonds | | | | 0 | | | | | |
| 10 | Municipal Retirement/Social Security Fund | | | | 0 | | | | | |
| 11 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 12 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 13 | Total TAWs | 0 | 0 | 0 | 0 | | | | | |
| 14 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| 15 | Educational Fund | | | | 0 | | | | | |
| 16 | Operations & Maintenance Fund | | | | 0 | | | | | |
| 17 | Fire Prevention & Safety Fund | | | | 0 | | | | | |
| 18 | Other - (Describe & Itemize) | | | | 0 | | | | | |
| 19 | Total TANs | 0 | 0 | 0 | 0 | | | | | |
| 20 | TEACHERS/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | |
| 21 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | 0 | | | | | |
| 22 | GENERAL STATE-AID ANTICIPATION CERTIFICATES (GSAAC) | | | | | | | | | |
| 23 | Total GSAACs (All Funds) | | | | 0 | | | | | |
| 24 | OTHER SHORT-TERM BORROWING | | | | | | | | | |
| 25 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | 0 | | | | | |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | |
| | Identification or Name of Issue | Amount of Original Issue | Type of Issue * | Outstanding Beginning July 1, 2018 | Issued July 1, 2018 thru June 30, 2019 | Any differences (Describe and Itemize) | Retired July 1, 2018 thru June 30, 2019 | Outstanding Ending June 30, 2019 | Amount to be Provided for Payment on Long- Term Debt | |
| 30 | G.O. Building Bonds (2012) | 6,500,000 | 6 | 5,880,000 | | | 260,000 | 5,620,000 | 5,439,712 | |
| 31 | Life Safety Bonds (2013) | 2,475,000 | 4 | 2,090,000 | | | 135,000 | 1,955,000 | 1,955,000 | |
| 32 | G.O. Refunding School Bonds, Series 2014 | 2,285,000 | 3 | 2,285,000 | | | | 2,285,000 | 2,285,000 | |
| 33 | | | | | | | | 0 | 0 | |
| 34 | | | | | | | | 0 | 0 | |
| 35 | | | | | | | | 0 | 0 | |
| 36 | | | | | | | | 0 | 0 | |
| 37 | | | | | | | | 0 | 0 | |
| 38 | | | | | | | | 0 | 0 | |
| 39 | | | | | | | | 0 | 0 | |
| 40 | | | | | | | | 0 | 0 | |
| 41 | | | | | | | | 0 | 0 | |
| 42 | | | | | | | | 0 | 0 | |
| 43 | | | | | | | | 0 | 0 | |
| 44 | | | | | | | | 0 | 0 | |
| 45 | | | | | | | | 0 | 0 | |
| 46 | | | | | | | | 0 | 0 | |
| 47 | | | | | | | | 0 | 0 | |
| 48 | | | | | | | | 0 | 0 | |
| 49 | | 11,260,000 | | 10,255,000 | 0 | 0 | 395,000 | 9,860,000 | 9,679,712 | |
| 50 | | | | | | | | | | |
| 51 | Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 52 | 1. Working Cash Fund Bonds | | | | | | | | | |
| 53 | 2. Funding Bonds | | | | | | | | | |
| 54 | 3. Refunding Bonds | | | | | | | | | |
| 55 | 4. Fire Prevention, Safety, Environmental and Energy Bonds | | | | | | | | | |
| 56 | 5. Tort Judgment Bonds | | | | | | | | | |
| 57 | 6. Building Bonds | | | | | | | | | |
| 58 | 7. Other | | | | | | | | | |
| 59 | 8. Other | | | | | | | | | |
| 60 | 9. Other | | | | | | | | | |

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

| A | B | C | D | E | F | G | H | I | J | K |
|---|---|---|---|---|---|---|---|---|---|---|
| SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | |
| 1 | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | | | | | | |
| 3 | Account No | | | | | | | | | |
| 4 | Tort Immunity^a | | | | | | | | | |
| 5 | Special Education | | | | | | | | | |
| 6 | Area Vocational Construction | | | | | | | | | |
| 7 | School Facility Occupation Taxes^b | | | | | | | | | |
| 8 | Driver Education | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | DISBURSEMENTS: | | | | | | | | | |
| 14 | Instruction | | | | | | | | | |
| 15 | Facilities Acquisition & Construction Services | | | | | | | | | |
| 16 | Tort Immunity Services | | | | | | | | | |
| 17 | DEBT SERVICE | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | | | | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | | | | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | | | | | | |
| 21 | Total Debt Services | | | | | | | | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | | | | | | |
| 23 | Total Disbursements | | | | | | | | | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2019 | | | | | | | | | |
| 25 | Reserved Fund Balance | | | | | | | | | |
| 26 | Unreserved Fund Balance | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | |

| | | | |
|----|--|----|--|
| 29 | | | |
| 30 | Yes | No | Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? |
| 31 | If yes, list in the aggregate the following: | | |
| 32 | | | |
| 34 | In the following categories, list all other Tort Immunity expenditures not included in line 30 above. Enter total dollar amount for each category. | | |
| 35 | Expenditures: | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | |
| 37 | Unemployment Insurance Act | | |
| 38 | Insurance (Regular or Self-Insurance) | | |
| 39 | Risk Management and Claims Service | | |
| 40 | Judgments/Settlements | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | |
| 43 | Legal Services | | |
| 44 | Principal and Interest on Tort Bonds | | |

^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|--|--------|-----------------------------------|---|---|------------------------------|------------------|--|---|---|---|--|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | |
| | Description of Assets (Enter Whole Dollars) | Acct # | Cost Beginning July 1, 2018 | Add: Additions July 1, 2018 thru June 30, 2019 | Less: Deletions July 1, 2018 thru June 30, 2019 | Cost Ending June 30, 2019 | Life In Years | Accumulated Depreciation Beginning July 1, 2018 | Add: Depreciation Allowable July 1, 2018 thru June 30, 2019 | Less: Depreciation Deletions July 1, 2018 thru June 30, 2019 | Accumulated Depreciation Ending June 30, 2019 | Ending Balance Undepreciated June 30, 2019 |
| 2 | Works of Art & Historical Treasures | 210 | | | | 0 | | | | | 0 | 0 |
| 3 | Land | 220 | | | | | | | | | | |
| 4 | Non-Depreciable Land | 221 | 99,371 | | | 99,371 | | | | | | 99,371 |
| 5 | Depreciable Land | 222 | 0 | | | 0 | 50 | | | | 0 | 0 |
| 6 | Buildings | 230 | | | | | | | | | | |
| 7 | Permanent Buildings | 231 | 26,999,337 | 88,618 | | 27,087,955 | 50 | 9,235,103 | 464,573 | | 9,699,676 | 17,388,279 |
| 8 | Temporary Buildings | 232 | | | | 0 | 20 | | | | 0 | 0 |
| 9 | Improvements Other than Buildings | 240 | 1,372,530 | | | 1,372,530 | 20 | 347,918 | 66,153 | | 414,071 | 958,459 |
| 10 | (Infrastructure) | | | | | | | | | | | |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 1,579,171 | 131,250 | 66,008 | 1,644,413 | 10 | 803,261 | 164,353 | 66,008 | 901,606 | 742,807 |
| 13 | 5 Yr Schedule | 252 | 231,016 | 67,732 | 25,444 | 273,304 | 5 | 209,329 | 20,240 | 15,266 | 214,303 | 59,001 |
| 14 | 3 Yr Schedule | 253 | | | | 0 | 3 | | | | 0 | 0 |
| 15 | Construction in Progress | 260 | | 31,294 | | 31,294 | | | | | | 31,294 |
| 16 | Total Capital Assets | 200 | 30,281,425 | 318,894 | 91,452 | 30,508,867 | | 10,595,611 | 715,319 | 81,274 | 11,229,656 | 19,279,211 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | 10 | | | | | |
| 18 | Allowable Depreciation | | | | | | | | 715,319 | | | |

| | A | B | C | D | E | F |
|----|--|---|--|--------------------|----|------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2018-2019) | | | | | |
| 2 | This schedule is completed for school districts only. | | | | | |
| 3 | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | Amount | | |
| 5 | | | | | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 15-22, L114 | Total Expenditures | \$ | | 7,434,374 |
| 9 | O&M | Expenditures 15-22, L151 | Total Expenditures | | | 998,930 |
| 10 | DS | Expenditures 15-22, L174 | Total Expenditures | | | 781,654 |
| 11 | TR | Expenditures 15-22, L210 | Total Expenditures | | | 745,963 |
| 12 | MR/SS | Expenditures 15-22, L295 | Total Expenditures | | | 298,110 |
| 13 | TORT | Expenditures 15-22, L342 | Total Expenditures | | | 168,446 |
| 14 | | | | Total Expenditures | \$ | 10,427,477 |
| 15 | | | | | | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | |
| 17 | | | | | | |
| 18 | TR | Revenues 9-14, L43, Col F | 1412 Regular - Transp Fees from Other Districts (In State) | \$ | | 0 |
| 19 | TR | Revenues 9-14, L47, Col F | 1421 Summer Sch - Transp. Fees from Pupils or Parents (In State) | | | 0 |
| 20 | TR | Revenues 9-14, L48, Col F | 1422 Summer Sch - Transp. Fees from Other Districts (In State) | | | 0 |
| 21 | TR | Revenues 9-14, L49, Col F | 1423 Summer Sch - Transp. Fees from Other Sources (In State) | | | 0 |
| 22 | TR | Revenues 9-14, L50 Col F | 1424 Summer Sch - Transp. Fees from Other Sources (Out of State) | | | 0 |
| 23 | TR | Revenues 9-14, L52, Col F | 1432 CTE - Transp Fees from Other Districts (In State) | | | 0 |
| 24 | TR | Revenues 9-14, L56, Col F | 1442 Special Ed - Transp Fees from Other Districts (In State) | | | 0 |
| 25 | TR | Revenues 9-14, L59, Col F | 1451 Adult - Transp Fees from Pupils or Parents (In State) | | | 0 |
| 26 | TR | Revenues 9-14, L60, Col F | 1452 Adult - Transp Fees from Other Districts (In State) | | | 0 |
| 27 | TR | Revenues 9-14, L61, Col F | 1453 Adult - Transp Fees from Other Sources (In State) | | | 0 |
| 28 | TR | Revenues 9-14, L62, Col F | 1454 Adult - Transp Fees from Other Sources (Out of State) | | | 0 |
| 29 | O&M-TR | Revenues 9-14, L149, Col D & F | 3410 Adult Ed (from ICCB) | | | 0 |
| 30 | O&M-TR | Revenues 9-14, L150, Col D & F | 3499 Adult Ed - Other (Describe & Itemize) | | | 0 |
| 31 | O&M-TR | Revenues 9-14, L211, Col D,F | 4600 Fed - Spec Education - Preschool Flow-Through | | | 0 |
| 32 | O&M-TR | Revenues 9-14, L212, Col D,F | 4605 Fed - Spec Education - Preschool Discretionary | | | 0 |
| 33 | O&M | Revenues 9-14, L222, Col D | 4810 Federal - Adult Education | | | 0 |
| 34 | ED | Expenditures 15-22, L7, Col K - (G+I) | 1125 Pre-K Programs | | | 134,273 |
| 35 | ED | Expenditures 15-22, L9, Col K - (G+I) | 1225 Special Education Programs Pre-K | | | 0 |
| 36 | ED | Expenditures 15-22, L11, Col K - (G+I) | 1275 Remedial and Supplemental Programs Pre-K | | | 0 |
| 37 | ED | Expenditures 15-22, L12, Col K - (G+I) | 1300 Adult/Continuing Education Programs | | | 0 |
| 38 | ED | Expenditures 15-22, L15, Col K - (G+I) | 1600 Summer School Programs | | | 2,322 |
| 39 | ED | Expenditures 15-22, L20, Col K | 1910 Pre-K Programs - Private Tuition | | | 0 |
| 40 | ED | Expenditures 15-22, L21, Col K | 1911 Regular K-12 Programs - Private Tuition | | | 0 |
| 41 | ED | Expenditures 15-22, L22, Col K | 1912 Special Education Programs K-12 - Private Tuition | | | 239,694 |
| 42 | ED | Expenditures 15-22, L23, Col K | 1913 Special Education Programs Pre-K - Tuition | | | 0 |
| 43 | ED | Expenditures 15-22, L24, Col K | 1914 Remedial/Supplemental Programs K-12 - Private Tuition | | | 0 |
| 44 | ED | Expenditures 15-22, L25, Col K | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition | | | 0 |
| 45 | ED | Expenditures 15-22, L26, Col K | 1916 Adult/Continuing Education Programs - Private Tuition | | | 0 |
| 46 | ED | Expenditures 15-22, L27, Col K | 1917 CTE Programs - Private Tuition | | | 0 |
| 47 | ED | Expenditures 15-22, L28, Col K | 1918 Interscholastic Programs - Private Tuition | | | 0 |
| 48 | ED | Expenditures 15-22, L29, Col K | 1919 Summer School Programs - Private Tuition | | | 0 |
| 49 | ED | Expenditures 15-22, L30, Col K | 1920 Gifted Programs - Private Tuition | | | 0 |
| 50 | ED | Expenditures 15-22, L31, Col K | 1921 Bilingual Programs - Private Tuition | | | 0 |
| 51 | ED | Expenditures 15-22, L32, Col K | 1922 Truants Alternative/Optional Ed Progrms - Private Tuition | | | 0 |
| 52 | ED | Expenditures 15-22, L75, Col K - (G+I) | 3000 Community Services | | | 20,048 |
| 53 | ED | Expenditures 15-22, L102, Col K | 4000 Total Payments to Other Govt Units | | | 307,768 |
| 54 | ED | Expenditures 15-22, L114, Col G | - Capital Outlay | | | 62,154 |
| 55 | ED | Expenditures 15-22, L114, Col I | - Non-Capitalized Equipment | | | 0 |
| 56 | O&M | Expenditures 15-22, L130, Col K - (G+I) | 3000 Community Services | | | 0 |
| 57 | O&M | Expenditures 15-22, L139, Col K | 4000 Total Payments to Other Govt Units | | | 0 |
| 58 | O&M | Expenditures 15-22, L151, Col G | - Capital Outlay | | | 51,585 |
| 59 | O&M | Expenditures 15-22, L151, Col I | - Non-Capitalized Equipment | | | 0 |
| 60 | DS | Expenditures 15-22, L160, Col K | 4000 Payments to Other Dist & Govt Units | | | 0 |
| 61 | DS | Expenditures 15-22, L170, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 395,000 |
| 62 | TR | Expenditures 15-22, L185, Col K - (G+I) | 3000 Community Services | | | 0 |
| 63 | TR | Expenditures 15-22, L196, Col K | 4000 Total Payments to Other Govt Units | | | 0 |
| 64 | TR | Expenditures 15-22, L206, Col K | 5300 Debt Service - Payments of Principal on Long-Term Debt | | | 0 |
| 65 | TR | Expenditures 15-22, L210, Col G | - Capital Outlay | | | 67,732 |
| 66 | TR | Expenditures 15-22, L210, Col I | - Non-Capitalized Equipment | | | 0 |
| 67 | MR/SS | Expenditures 15-22, L216, Col K | 1125 Pre-K Programs | | | 6,730 |
| 68 | MR/SS | Expenditures 15-22, L218, Col K | 1225 Special Education Programs - Pre-K | | | 0 |
| 69 | MR/SS | Expenditures 15-22, L220, Col K | 1275 Remedial and Supplemental Programs - Pre-K | | | 0 |
| 70 | MR/SS | Expenditures 15-22, L221, Col K | 1300 Adult/Continuing Education Programs | | | 0 |
| 71 | MR/SS | Expenditures 15-22, L224, Col K | 1600 Summer School Programs | | | 6 |
| 72 | MR/SS | Expenditures 15-22, L280, Col K | 3000 Community Services | | | 316 |
| 73 | MR/SS | Expenditures 15-22, L285, Col K | 4000 Total Payments to Other Govt Units | | | 0 |
| 74 | Tort | Expenditures 15-22, L334, Col K | 4000 Total Payments to Other Govt Units | | | 0 |
| 75 | | | | | | |
| 76 | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 74) | \$ | | 1,287,628 |
| 77 | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 76) | | | 9,139,849 |
| 78 | | | 9 Month ADA from District Average Daily Attendance/Prior General State Aid Inquiry 2018-2019 | | | 613.00 |
| 79 | | | Estimated OEPP (Line 77 divided by Line 78) | \$ | | 14,910.03 |
| 80 | | | | | | |

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

If an error message is reported in Column F regarding the function and/or object number and assistance is needed, please call 217-785-8779.

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

1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
2. In column (B) enter the number of the Fund-Function-Object (use this format [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 calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2021.
7. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

| Fund-Function-Object Name Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Contracted Company Name (Column C) | Current Year Amount Paid on Contract (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|---|--|---------------------------------------|--|--|---|
| Enter as shown here: ED-Instruction-Other | 10-1000-600 | Company Name | 500,000 | 25,000 | 475,000 |
| No Contracts Per District | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| Total | | | 0 | 0 | 0 |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G | H |
|----|---|----------|------------------------|--------------|--------------------------|--------------|---|---|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | | |
| 2 | SECTION I | | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | | |
| 4 | (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.) | | | | | | | |
| 5 | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. | | | | | | | |
| 6 | Support Services - Direct Costs (1-2000) and (5-2000) | | | | | | | |
| 7 | Direction of Business Support Services (1-2510) and (5-2510) | | | | | | | |
| 8 | Fiscal Services (1-2520) and (5-2520) | | | | | | | |
| 9 | Operation and Maintenance of Plant Services (1, 2, and 5-2540) | | | | | | | |
| 10 | Food Services (1-2560) <i>Must be less than P16, Col E-F, L63</i> | | | | | | | |
| 11 | Value of Commodities Received for Fiscal Year 2019 (Include the value of commodities when determining if a Single Audit is required) | | | | | | | |
| 12 | Internal Services (1-2570) and (5-2570) | | | | | | | |
| 13 | Staff Services (1-2640) and (5-2640) | | | | | | | |
| 14 | Data Processing Services (1-2660) and (5-2660) | | | | | | | |
| 15 | SECTION II | | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | Instruction | Function | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs | | |
| 20 | Support Services: | 1000 | | 5,037,820 | | 5,037,820 | | |
| 21 | Pupil | 2100 | | 188,283 | | 188,283 | | |
| 22 | Instructional Staff | 2200 | | 724,547 | | 724,547 | | |
| 23 | General Admin. | 2300 | | 534,914 | | 534,914 | | |
| 24 | School Admin | 2400 | | 590,418 | | 590,418 | | |
| 25 | Business: | | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | 0 | 0 | 0 | 0 | | |
| 27 | Fiscal Services | 2520 | 71,857 | 0 | 71,857 | 0 | | |
| 28 | Oper. & Maint. Plant Services | 2540 | | 990,120 | 990,120 | 0 | | |
| 29 | Pupil Transportation | 2550 | | 723,017 | | 723,017 | | |
| 30 | Food Services | 2560 | | 134,393 | | 134,393 | | |
| 31 | Internal Services | 2570 | 0 | 0 | 0 | 0 | | |
| 32 | Central: | | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | 0 | | 0 | | |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | 0 | | 0 | | |
| 35 | Information Services | 2630 | | 0 | | 0 | | |
| 36 | Staff Services | 2640 | 0 | 0 | 0 | 0 | | |
| 37 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | | |
| 38 | Other: | 2900 | | 0 | | 0 | | |
| 39 | Community Services | 3000 | | 20,364 | | 20,364 | | |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 29) | | | | | | | |
| 41 | Total | | 71,857 | 8,943,876 | 1,061,977 | 7,953,756 | | |
| 42 | | | Restricted Rate | | Unrestricted Rate | | | |
| 43 | | | Total Indirect Costs: | 71,857 | Total Indirect Costs: | 1,061,977 | | |
| 44 | | | Total Direct Costs: | 8,943,876 | Total Direct Costs: | 7,953,756 | | |
| 45 | | | = | 0.80% | = | 13.35% | | |
| 46 | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|---|-------------------|---------------------|------------------|--|---|---|---|---|---|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING School Code: Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2019 | | | | | | | | | | |
| 2 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. | | | | | | | | | | |
| 3 | BLUE RIDGE COMMUNITY UNIT 17-020-0180-26 | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | | | | | | | | | | | |
| 6 | | | | | | | | | | | |
| 7 | | | | | | | | | | | |
| 8 | Check box if this schedule is not applicable | | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service | | | | | |
| 9 | Indicate with an (X) if Deficit Reduction Plan is Required in the Budget | | | | | | | | | | |
| 10 | Service or Function (Check all that apply) | | | | | Barriers to Implementation | | | | | |
| 11 | Curriculum Planning | | X | X | | REGIONAL OFFICE OF EDUCATION #17 | | | | | |
| 12 | Custodial Services | | X | X | | TCSEA, LEROY CUSD, TRI-VALLEY, CLINTON, SAVE | | | | | |
| 13 | Educational Shared Programs | | X | X | | REGIONAL OFFICE OF EDUCATION #17 | | | | | |
| 14 | Employee Benefits | | X | X | | FOOD COOP PURCHASING-NIICP | | | | | |
| 15 | Energy Purchasing | | X | X | | | | | | | |
| 16 | Food Services | | X | X | | | | | | | |
| 17 | Grant Writing | | X | X | | | | | | | |
| 18 | Grounds Maintenance Services | | X | X | | | | | | | |
| 19 | Insurance | | X | X | | IERMP-HEALTH; PSIC-PROP & CASUALTY | | | | | |
| 20 | Investment Pools | | X | X | | PRESS-POLICY UPDATE; IPA MODEL HANDBOOK SERVICE | | | | | |
| 21 | Legal Services | | X | X | | | | | | | |
| 22 | Maintenance Services | | X | X | | | | | | | |
| 23 | Personnel Recruitment | | X | X | | | | | | | |
| 24 | Professional Development | | X | X | | REGIONAL OFFICE OF EDUCATION #17 | | | | | |
| 25 | Shared Personnel | | X | X | | TRI-COUNTY SPECIAL EDUCATION ASSOCIATION | | | | | |
| 26 | Special Education Cooperatives | | X | X | | TRI-COUNTY SPECIAL EDUCATION ASSOCIATION | | | | | |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | | | | | | |
| 29 | Technology Services | | X | X | | CIRSN | | | | | |
| 30 | Transportation | | | | | | | | | | |
| 31 | Vocational Education Cooperatives | | X | X | | BLOOMINGTON AREA CAREER CENTER | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | | | | | | | | | |
| 33 | Other | | X | X | | REGIONAL OFFICE OF EDUCATION #17 | | | | | |
| 34 | | | | | | | | | | | |
| 35 | Additional space for Column (D) - Barriers to Implementation: | | | | | | | | | | |
| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |
| 40 | Additional space for Column (E) - Name of LEA: | | | | | | | | | | |
| 41 | | | | | | | | | | | |
| 42 | | | | | | | | | | | |
| 43 | | | | | | | | | | | |

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

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

School District Name: **BLUE RIDGE COMMUNITY UNIT SCHOOL DIS**
 RCDT Number: **17-020-0180-26**

| | Funct. No. | Actual Expenditures, Fiscal Year 2019 | | | Budgeted Expenditures, Fiscal Year 2020 | | |
|---|------------|---------------------------------------|---------------------------------------|---------|---|---------------------------------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | Total |
| 1. Executive Administration Services | 2320 | 253,861 | | 253,861 | 251,550 | | 251,550 |
| 2. Special Area Administration Services | 2330 | 0 | | 0 | | | 0 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | | | 0 |
| 4. Direction of Business Support Services | 2510 | 0 | 0 | 0 | | | 0 |
| 5. Internal Services | 2570 | 0 | | 0 | | | 0 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | 0 | | | 0 |
| 8. Totals | | 253,861 | 0 | 253,861 | 251,550 | 0 | 251,550 |
| 9. Percent Increase (Decrease) for FY2020 (Budgeted) over FY2019 (Actual) | | | | | | | -1% |

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

☐

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

☐

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

☐

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

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

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

Page 10, Line 72 "Sales to Pupils-Other"
Educational Fund
Milk Revenue \$3,005

Page 10, Line 74 "Other Food Service"
Educational Fund
Catering \$4,903

Page 11, Line 107 "Other Local Revenues"
Educational Fund
Miscellaneous Reimbursements \$40,726
ERATE \$21,352
Operations and Maintenance Fund
Reimbursements \$137
Transportation Fund
Reimbursements \$24

Page 12, Line 168 "Other Restricted Revenue from State Sources"
Educational Fund
Library Grant \$750

Page 16, Line 83 "Other Payments to In-State Govt Units"
Educational Fund
Tuition \$140

Page 18, Line 171 "Debt Services-Other"
Debt Services Fund
Bond Agent Fees \$1,500

Page 25, Line 10 "Other Receipts"
School Facility Occupation Taxes
Transfer In \$30,716

Audit check number 13. The District has no qualifying current year contracts.

| | A | B | C | D | E | F |
|----|---|-----------------------|------------------------------------|--------------------------|------------------------|-----------|
| 1 | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) | | | | | |
| 2 | <i>Instructions: If the Annual Financial Report (AFR) reflects that a "deficit reduction plan" is required as calculated below, then the school district is to complete the "deficit reduction plan" in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2020 annual budget to be amended to include a "deficit reduction plan" and narrative.</i> | | | | | |
| 3 | The "deficit reduction plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 20. A plan is required when the operating funds listed below result in direct revenues (cell F6) being less than direct expenditures (cell F7) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F9). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | |
| 4 | <ul style="list-style-type: none"> • If the FY2020 school district budget already requires a deficit reduction plan, and one was submitted, an updated (amended) budget is not required. | | | | | |
| 5 | <ul style="list-style-type: none"> • If the Annual Financial Report requires a deficit reduction plan even though the FY2020 budget does not, a completed deficit reduction plan is still required. | | | | | |
| 6 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation) | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 7,302,009 | 1,047,124 | 674,960 | 91,081 | 9,115,174 |
| 9 | Direct Expenditures | 7,434,374 | 998,930 | 745,963 | | 9,179,267 |
| 10 | Difference | (132,365) | 48,194 | (71,003) | 91,081 | (64,093) |
| 11 | Fund Balance - June 30, 2019 | 3,046,461 | 154,527 | 178,628 | 785,576 | 4,165,192 |
| 12 | Unbalanced - however, a deficit reduction plan is not required at this time. | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

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

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
17-020-0180-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- 001

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

All interfund loans are required to be made, disclosed, and repaid in accordance with the provisions of Sections 10-22.33, 20-4 and 20-5 of the School Code.

4. Condition

The Capital Projects Fund Fund had overdrawn its share of cash from the commingled checking account, resulting in unauthorized interfund loans.

5. Context¹²

The unauthorized interfund loans occurred during August and September 2018.

6. Effect

An overdraft of cash from a commingled account constitutes an unauthorized interfund loan.

7. Cause

Individual funds' cash balances were not monitored to ensure that unauthorized interfund loans did not occur.

8. Recommendation

The District should monitor individual funds' cash balances to ensure that unauthorized interfund loans do not occur.

9. Management's response¹³

The District has established monitoring procedures of commingled cash balances to ensure unauthorized interfund loans do not occur.

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

BLUE RIDGE COMMUNITY UNIT SCHOOL DISTRICT 18
17-020-0180-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2019

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2019- 002

2. THIS FINDING IS:

☒

New

☐

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

Illinois School Code (105 ILCS 5/10-17) requires the District to annually file its Annual Statement of Affairs with the Illinois State Board of Education by December 15th.

4. Condition

The District did not timely file its Annual Statement of Affairs with the Illinois State Board of Education.

5. Context¹²

The finding relates to the Annual Statement of Affairs for fiscal year 2018 due to the Illinois State Board of Education by December 15, 2018.

6. Effect

The District was not in compliance with Illinois School Code.

7. Cause

The untimely filing of the Annual Statement of Affairs to the Illinois State Board of Education was an oversight by District personnel.

8. Recommendation

The Annual Statement of Affairs submission process should be reviewed to ensure that procedures are established to meet filing requirements.

9. Management's response¹³

The District will comply with provisions of 105 ILCS 5/10-17 in the filing of its fiscal year 2019 Annual Statement of Affairs.

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2018 would be assigned a reference number of 2018-001, 2018-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.



Blue Ridge Community Unit School District #18

411 North John Street
Farmer City, IL 61842
(309) 928-9141 phone
(309) 928-5478 fax
www.blueridge18.org

17-020-0180-26

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2019**

Corrective Action Plan

Finding No.: 2019- 001

Condition: The Capital Projects Fund had overdrawn its share of cash from the commingled checking account during August and September 2018, resulting in unauthorized interfund loans.

Plan: Individual funds' cash balances should be monitored to ensure that unauthorized interfund loans do not occur.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person: Susan Wilson

Management Response: Management will implement the auditor's recommendation.


Susan Wilson, Superintendent

11/20/2019
Date



Blue Ridge Community Unit School District #18

411 North John Street
Farmer City, IL 61842
(309) 928-9141 phone
(309) 928-5478 fax
www.blueridge18.org

**17-020-0180-26
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2019**

Corrective Action Plan

Finding No.: 2019- 002

Condition: The District did not timely file its Annual Statement of Affairs with the Illinois State Board of Education.

Plan: The Annual Statement of Affairs submission process should be reviewed to ensure that procedures are established to meet filing requirements.

Anticipated Date of Completion: 06/30/2020

Name of Contact Person: Susan Wilson

Management Response: The District will comply with provisions of 105 ILCS 5/10-17 in the filing of its fiscal year 2019 Annual Statement of Affairs.

Susan E. Wilson
Susan Wilson, Superintendent

11/20/2019
Date